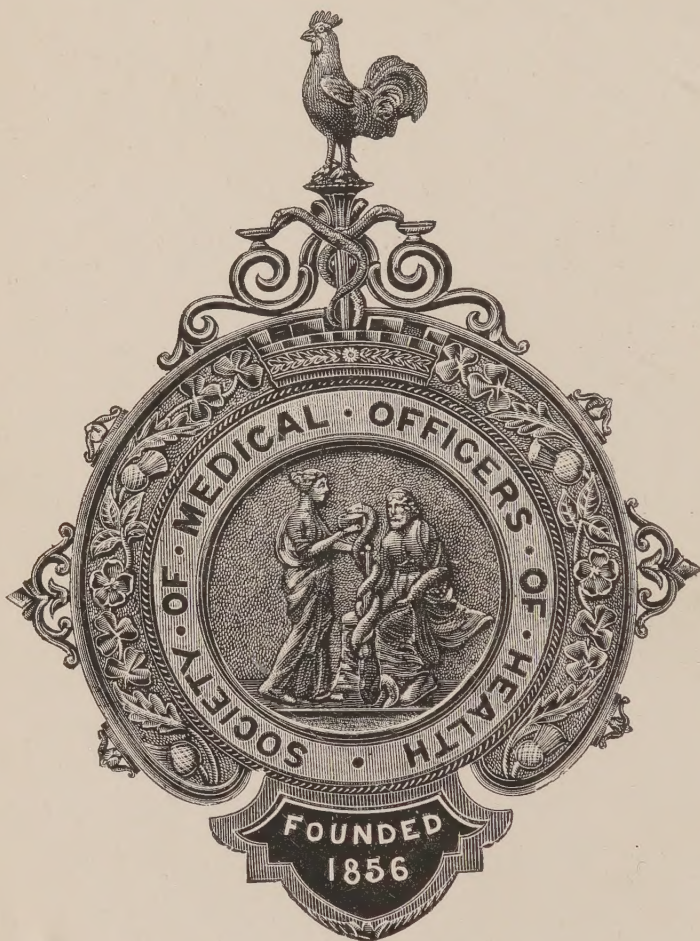


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SEVENTH ANNUAL REPORT

OF THE

POOR LAW COMMISSIONERS,

WITH

APPENDICES.



LONDON:

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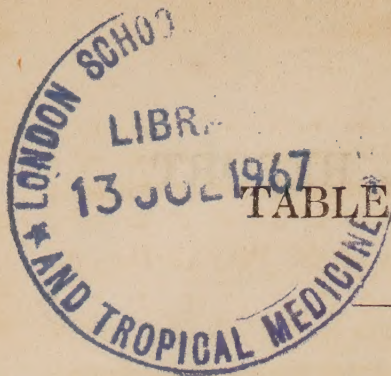


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SEVENTH

ANNUAL REPORT.

TO THE MOST NOBLE THE MARQUESS OF NORMANBY, HER MAJESTY'S PRINCIPAL SECRETARY OF STATE FOR THE HOME DEPARTMENT.

MY LORD,

*Poor Law Commission Office,
Somerset House, 1st May, 1841.*

THE last Annual Report which we had the honour of submitting to your Lordship contained the account of our proceedings, as Poor Law Commissioners, in England during the year ending on the 1st of May, 1840, and in Ireland during the year ending on the 25th of March, 1840. In our present Report to your Lordship we continue that account to the corresponding dates in the current year; and as we have done in our former Annual Reports, we commence with a statement of our proceedings in England.

PROCEEDINGS IN ENGLAND.

1. In our Report to your Lordship, dated the 31st of December, 1839, we explained the provisions of our order for prohibiting (with certain exceptions) the out-door relief of the able-bodied, and the relief of persons not resident within their Union; and we stated the counties to which the order had been then issued. Having, since the date of the Report alluded to, carefully revised this order, we issued it in last autumn to a considerable number of Unions, which had not previously received any order prohibiting the out-door relief of the able-bodied, or had received such an order, though in a different form.* The Unions to which the order was thus sent for the first time were chiefly situated in Cornwall, Devonshire, Northumberland, and Durham.

2. We have the satisfaction of informing your Lordship that, although last winter was unusually long and severe, the main provision of the prohibitory order (*i. e.* the withholding of out-door relief from able-bodied persons in health,) was supported, with only a few exceptions, in the Unions in which it had been

* App. A. No. 1.

for some time in force, and in the majority of the Unions to which it had been recently issued; and that, even in the Unions of the latter class which were unable to carry it fully into effect, a considerable progress was made towards its ultimate observance.

3. The following is Mr. Twisleton's account of the operation of the out-relief order in the Unions of his district, viz. Norfolk and Suffolk, with parts of Cambridgeshire and Essex:—

“The prohibitory order was in force in 47 out of the 51 Unions and Incorporations included in this district,* that is to say, in all of them (13 in number) which are in Essex and Cambridgeshire, and in 34 in Norfolk and Suffolk. There is reason to be satisfied on the whole with the general result; but the last winter, as is well known, was one of unusual severity and length, and no great progress could reasonably be looked for; indeed it would be a subject of congratulation if no false principles were admitted in the administration of relief, and if it was found possible to maintain the ground already occupied.

“The workhouses were generally fuller than in preceding years, but the average weekly number of inmates, although varying most materially in different Unions, did not through the whole district much exceed 1 per cent. on the population. The average was 1·18; the proportion in Norfolk being only 1·06; in Suffolk 1·09; in the four Cambridgeshire Unions 1·20; and in the nine in Essex 1·30. Some workhouses were all but overflowed; amongst which I would specify Risbridge and Newmarket, in the latter of which the inmates at one period amounted to 358. Similar remarks apply to Braintree, where on one board-day, when it was probably known that the workhouse was nearly full, there were applications for relief from 51 able-bodied persons; however, the Board of Guardians, with admirable intelligence, remained firm, and gave them all orders for the workhouse, not one-tenth of which were accepted; and the crisis happily passed off without any subsequent inconvenience. But the only Union in which the Guardians were obliged actually to give way, and grant relief out of the workhouse to the families of able-bodied men, was in Halstead Union in Essex, where, the workhouse being nearly full, the Guardians, as early as in the tenth week of the Christmas quarter, admitted able-bodied men into the workhouse, while their wives and families were relieved at their own homes. The consequence was, that the number of applications increased, till in the third week of the last quarter, partly owing to a combination amongst the labourers of a particular parish, the number of able-bodied male inmates amounted to 88 out of a population of 15,901 persons; and the scarlatina subsequently appearing amongst some of the children, the system was necessarily continued, so it can hardly be said that the rigid workhouse test was applied during the last winter either to the able-bodied men or to the employers of labour in Halstead Union. What is generally considered the second best test was adopted, but its decided inferiority to the first is manifest, the greatest number of able-bodied men in any other workhouse in any one week having been not higher than 48, and

* App. B. No. 1. i.

this was at Braintree, where the failure of a silk manufactory added to the difficulties against which the labouring population were then struggling.

"The fact is, that the system above adverted to having been once (however necessarily) admitted, as the expense of the maintenance of any one individual family was materially diminished, there was no longer a sufficient test to the parish, and some employers, who had availed themselves of the strength and sinews of labourers during the summer and autumn, may possibly have taken advantage of the crisis to get the cost of maintenance of those labourers defrayed in part by their brother rate-payers during the winter. On the other hand, the test to the labourer was likewise far less effectual, and instances were not uncommon in which able-bodied men remained in the workhouse only up to the day when they knew that the relief ordered by the Board would be given to their wives and families by the relieving officer, and then gave notice of their intention to quit.

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"The precise average weekly number of able-bodied men in the workhouses, during the last winter, (as far as can be inferred from the weekly returns, which are not yet complete for Wisbeach,) was 65 in four Cambridgeshire Unions out of a population of 73,372; 203 in nine Essex Unions, out of a population of 160,380; 178 in 15 Suffolk Unions (Risbridge and Bury incorporation not being included), out of a population of 268,751; and 188 in Norfolk, out of a population of 325,383. Thus it will be seen that the amount of able-bodied pauperism was comparatively greatest in the nine Essex Unions, and least in Norfolk; and that in the former, as compared with the latter, there was rather more than double the number of able-bodied paupers in proportion to the population.

"With regard to a comparison between the last quarter and the corresponding quarter of the previous year, I am only able to furnish a complete statement for 36 Unions in Norfolk and Suffolk. It appears, during the quarter ended Lady-day in the present year, the average weekly number of inmates in these Unions was greater by 602 than in the quarter ended Lady-day, 1840; and this, speaking in round numbers, gives an increase of about one in a thousand on the whole population: of these six hundred and two, 316 were in Norfolk, where the increase was proportionately the least, and 286 in Suffolk. With respect to able-bodied male paupers, the average weekly number of inmates was increased merely by 109: of these 62 were in Suffolk, and 47 in Norfolk. With regard to out-relief, the total amount given in the 36 Unions was 45,222*l.* 18*s.* 0*½d.*, being, for the quarter, 1*s.* 6*¼d.* per head on the population (594,134). This was a decrease of 1036*l.* 15*s.* 5*¼d.* on the expenditure in the corresponding quarter of the previous year, and the decrease was so distributed that Norfolk saved 464*l.* 17*s.* 0*¾d.*, and Suffolk as much as 571*l.* 18*s.* 4*½d.*"

4. Mr. Twisleton—after remarking that in the town of King's Lynn, which had not received the prohibitory order, there was an increase in the out-relief for the quarter, as compared with the corresponding period for the previous year, but that in the towns of Great Yarmouth and Ipswich, to which the

prohibitory order had been issued, a decrease had taken place—proceeds to say :

“In thus adverting, however, to an increase or decrease in the rates, I disclaim altogether the idea of considering a reduction of expenditure as the principal aim of the New Poor Law, or as anything more than one of the means to a great end. The chief object of our exertions is to diminish (without harshness to the aged and infirm) the evil of *pauperism* amongst the labouring classes, by which term is meant the habit of depending upon the parish for their maintenance, and not upon their own exertions. To this end every pecuniary consideration is subordinate, and if it could be promoted by an increased expenditure, economy would be pernicious, and an increased expenditure would become an object of desire.”

5. Mr. Twisleton further states,—

“In conclusion, I desire to express my unshaken conviction that the prohibitory order has, during the last winter, worked well for all parties, but more especially for the labouring classes, whom through a trying season, it may have saved in many Unions from the misery of having their wages made up from the poor-rates. Amongst some Boards of Guardians, to whom it was issued last autumn, it has produced irritation ; but it may confidently be stated that, with a few exceptions, it is liked best where it has been tried the longest ; and that some of those who at first felt annoyed by its restrictions are now its zealous advocates. It has been in force, in the amended form, in 19 Unions of Norfolk and Suffolk during two winters, and I have taken the liberty of issuing a circular to the chairmen of those Unions respectively, requesting them to acquaint me with their opinions respecting its operation, more especially during the last winter, and likewise inquiring whether they saw reason to desire that the prohibition of out-relief to able-bodied men between 16 and 60 years of age, while they and their wives and families (if they have any) are all of sound mind and in good health, should be rescinded. As in two instances there was a different chairman during each winter, I wrote to both of the gentlemen who successively filled the office, and the number of my correspondents on this subject thus amounted to 21.

“I have received answers from all, except two, with whose opinions I am so well acquainted that I can speak as confidently as if I had seen their letters, and the general result is as follows:—One gentleman would wish decidedly to see the order rescinded, and five or six would wish that it should be either rescinded or modified so as ‘to admit of relaxation during the two winter months,’ or to allow relief to non-residents in new cases, or to permit out-relief to able-bodied women without children, or so as to confer the power of giving clothing to the children of able-bodied men (more particularly girls) on their going out to a respectable service. Moreover, two gentlemen would confer a discretionary power on the Guardians, in cases of great destitution, and where the family is numerous, of admitting a part only of such family into the workhouse ; but making a deduction for these exceptions, 15 out of the 21 are of opinion that no alteration ought to be made in the prohibition of out-relief to able-bodied men between 16 and 60, according to the intent and meaning of the prohibitory order.

The majority of these 15 gentlemen have been chairmen of their respective Boards since the period when each Union was originally formed, and their evidence is highly valuable. I herewith transmit to you all the answers which I have received; and on perusing their letters, and perceiving how thoroughly zealous and well-affected to the law the majority of these gentlemen are, it will not appear surprising that while in the whole of England and Wales during the year ended March 25, 1840, the poor-rates increased considerably, as compared with the previous year, in Suffolk there was a decrease of 3 per cent., and in Norfolk of 6 per cent., being greater than in any other county in England. This may be attributed to various causes, partly to the general prosperity of agriculture, and partly to the Unions in these counties being under district auditors; and doubtless, both these causes, and particularly the latter, contributed towards this result. But I should not do justice to my own feelings if I did not state my conviction that it was mainly owing to the extremely large proportion of chairmen during that year who heartily approved of the main principles of the New Poor Law. It is difficult to overrate the importance to a Union of having a chairman well affected to the law which he administers. If he is constantly present at the Board, he is sometimes almost the only stable point, while all around him is changing; he gives tone and consistency to what is fluctuating and weak, and gradually infuses his own feelings and opinions into the Guardians around him. It is therefore upon such willing and enlightened co-operation that the harmonious working of the law mainly depends."

6. Col. Wade gives the following account of the operation of the out-relief order in the Unions of his district,* to a large portion of which it was issued for the first time during last summer.

"Of the 48 Unions comprised in this district the prohibitory order has been issued to only 40, and in these with very few exceptions has been in operation not quite six months.

"Of the remaining eight Unions—

"Four have hitherto refused to provide any workhouse accommodation whatever.

"In three the Guardians have retained the old workhouses, the accommodation in which is totally inadequate, and of a description not to admit of the application of the workhouse system; and

"In one the new workhouse has been commenced, but is not yet completed.

"Also in one of the Unions, to which the order has been issued, it has been suspended, the new workhouse not being yet in a fit state to receive the paupers.

"In the county of Cornwall there is at no time any very serious pressure from the able-bodied; the effects of the prohibitory order however have here been but very partially tried during the late winter, as in only seven of the thirteen Unions is it in operation; in these it has been steadily acted upon, and I have every reason to believe without difficulty.

"The Union of Camelford is one of those in this county to which the order has not been issued, the Guardians having refused to provide a workhouse; and when I visited the Union in the month of February

last, there were 24 able-bodied men (wives 22, children 89) receiving out-door relief, either on account of the number of the family, or insufficient earnings, and 23 able-bodied single women receiving out-door relief, all of them for one illegitimate child, and six of them for two each, all born since the passing of the Poor Law Amendment Act.

“Of the seventeen Unions in Devonshire, sixteen have received the order; from many of these, particularly from Axminster, Honiton, St. Thomas, Tavistock, and Tiverton, there have been applications for either a partial or general relaxation of that clause of the order which prohibits out-door relief to able-bodied male paupers; but in no instance, except in the Tiverton Union, have the Guardians withstood the representations of the Commissioners on this subject, or persevered in granting relief out of the workhouse to those who were thrown out of employment during the severity of the winter.

“In the Honiton Union the labourers, by filling the workhouse, endeavoured to compel the Guardians to return to out-door relief; this attempt however was promptly and successfully met by the Guardians directing that the board-room, store-rooms, and master’s apartments, should be appropriated to the reception of able-bodied applicants; the struggle at once ceased, and the numbers in the workhouse were immediately reduced.

“Of the twelve Unions in Somersetshire, the order has been issued to eleven; except in a very few individual cases, there has been no application for relaxation, and the provisions of the order have generally been successfully adhered to.

“The Dulverton Union, in this county, is one of those to which the order has not been issued, the Guardians having refused to build a workhouse. The result is, that in the month of January there were 27 able-bodied men, with families, in the receipt of allowances for all children, above four and under ten years of age, and 23 single able-bodied women receiving out-door relief, all of them for one illegitimate child, and four for two each, all born since the passing of the Poor Law Amendment Act.

“The six Unions of Dorsetshire have received the order and have generally observed its provisions.

“In the Beaminster Union the Guardians at first granted out-door relief to the able-bodied applicants thrown out of work by the severity of the weather. In the following week, however, the applications became exceedingly numerous: the Guardians saw their error, and offered the workhouse to all the able-bodied who required relief, when only one accepted it, and he only remained two days.

“In the Bridport Union, also, the Guardians, believing that they were acting in accordance with the views of the Commissioners (as explained in the circular of the 4th of January 1837), granted out-door relief to the able-bodied male paupers who were first thrown out of work by the severity of the weather: after explanation, however, the workhouse was steadily offered to all applicants of this description, and the Commissioners’ rules adhered to.”

7. We insert in the Appendix a Report by Mr. Parker,* describing the operation of the same order in his district; viz., Berkshire, Buckinghamshire, Oxfordshire, and Gloucestershire.

* App. B. No. 1. iii.

8. We may remark, respecting the operation of the prohibition of out-door relief to the able-bodied in health, that it produces the greatest amount of benefit, with the least amount of suffering, in the places where it has been in force for the longest time; a fact which proves that the difficulties attending its enforcement arise chiefly from the changes which it necessitates at its first introduction, and are not inherent in the condition of the labouring classes, and in the means by which they obtain their subsistence.

9. The number of Unions and Parishes under Boards of Guardians to which an order prohibiting out-door relief of the able-bodied has been issued in some form, is 437; the number to which no such order has been sent is 151. We insert in the Appendix a statement showing the number of Unions in each county which have received an out-relief order,* and also the number of those to which no such order has been issued. We propose, in the course of next summer, to issue the order to some of those Unions, having a sufficient workhouse, to which it has not yet been issued.

10. Our attention has during the last year been again directed to the subject of the relief of persons not resident within their Parish or Union. This subject involves many difficulties, both legal and practical; and we have, for the information of Boards of Guardians and their officers, set forth in a minute the views which we have formed respecting it, after repeated and careful consideration. We insert a copy of this minute in the Appendix to our present Report.†

11. In our Report of December, 1839, we have explained at considerable length our views as to Medical Relief. We stated therein our objections to the system of advertising for tenders for the services of medical officers, and our opinion that the best mode of remunerating medical officers was by a gross sum in respect of a pauper list, comprising all those who at the commencement of the parochial year are in the receipt of relief, with the addition of a fixed sum per case for able-bodied paupers and their families who could not properly be placed on the pauper-list. We recommended that the districts for medical relief should be of moderate size, so far as circumstances would permit, and we indicated within certain limits the amount of remuneration which we deemed to be reasonable, suggesting that fractures, amputations, and other difficult surgical operations should be paid for at a separate and higher rate of charge.

12. The Report containing these recommendations was forwarded to every Board of Guardians previously to March,

* App. E. No. 1.

† App. A. No. 2.

1840, in which month the medical contracts for the year are ordinarily made.

13. Early in the present year we again took the subject of medical relief into our consideration, and notwithstanding that our recommendations above adverted to appeared to have caused little or no alteration in the medical arrangements made by the Guardians, except in the way of discouragement to some extent of the system of tender, we nevertheless found no reason, upon such reconsideration, to doubt the soundness of the advice we had given.

14. We conceived, however, that having regard to the apparent indisposition on the part of the Guardians to adopt our recommendations with respect to the remuneration of medical officers, and the infrequency of complaints of want of attention to sick paupers, any peremptory interposition of our authority to compel Boards of Guardians immediately to change their existing medical arrangements would be inexpedient, more especially as it was probable that the subject of medical relief would come under the consideration of Parliament in the course of the present session.

15. We therefore deemed it right to do no more than to issue to a large number of Boards of Guardians throughout the country the following letter :—

*“ Poor Law Commission Office, Somerset House,
6th March, 1841.*

“ SIR,

“The period having arrived at which it is probable that many Boards of Guardians will have under their consideration the Medical arrangements for the ensuing parochial year, the Commissioners deem it right to invite the attention of the Guardians to the suggestions as to Medical Relief contained in the Commissioners’ Report of December, 1839, pp. 73 to 81.

“The principal points to which these suggestions relate are the extent of the districts, the mode of appointment of the medical officers, and the remuneration of medical officers. With regard to the extent of the districts, the Commissioners are aware that this is necessarily so dependent upon the local circumstances of the Union, that they cannot venture to give any recommendations of a more precise nature than those contained in their Report. Upon this point the Commissioners particularly wish to be informed by the Board of Guardians whether any circumstances have occurred, or any complaints arisen, in their Union, leading to the opinion that the existing Medical districts are too large.

“With respect to the mode of appointing medical officers, the Commissioners hope that the system of advertising for tenders of the pecuniary terms of service is generally abandoned. The Commissioners think that the Guardians may, without much difficulty, satisfy themselves as to the proper amount of remuneration ; and that, this point being settled, the Guardians should, as stated in the Report, make their selection of the officer with reference to his qualifications and the place of his residence.

“With regard to the mode of remunerating the medical officers, the Commissioners remain of opinion that the combination of a pauper-list at a fixed remuneration with a per-case remuneration for those cases which are not on the pauper-list is the best arrangement; and that, by these means, prompt and adequate relief to the pauper can be most effectually secured without discouraging the formation of sick-clubs and other similar institutions.

“The Commissioners, however, perceive that, notwithstanding the period which has elapsed since this plan was recommended, a very large majority of Boards of Guardians continue to remunerate their medical officers by fixed salaries, and do not establish a pauper-list.

“The Commissioners do not feel justified in issuing any positive regulation introducing authoritatively the mode of remuneration recommended in their Report, but confine themselves to bringing the subject again under the attention of the Boards of Guardians, requesting that, if the Guardians are not disposed to acquiesce in the suggestions of the Commissioners, they will inform the Commissioners of the grounds of their decision.

“The Commissioners believe that the information which they may thus receive as to the views of the Guardians on this important subject will be of considerable advantage, and may lead to improvement in the system of medical relief.

“I am, Sir, your obedient servant,

“To

“EDWIN CHADWICK, *Secretary.*

“*Clerk to the Board of Guardians
of the*

Union.”

The annexed Table exhibits the purport of the replies to that letter.

ABSTRACT of the Replies to the Commissioners' Circular of the 6th of March, 1841,
respecting Medical Relief.

Unions.	Date of Letter from Union.	Whether the Districts are considered too large.	If they have discontinued advertising for Tenders.	Mode of Remuneration now existing.	Whether the existing Arrangements are satisfactory.	General Remarks.
BEDFORD: Woburn . . .	16 Mar.	No .	..	Fixed salary.	Yes.	
BERKS: Maidenhead . .	27 Mar.	..	..	Ditto	Yes.	They have no desire to make any alteration.
Faringdon . . .	9 Mar.	No.	Yes.	Ditto	Yes.	They think a fixed salary much better than the pauper-list system.
Hungerford . .	10 Mar.	..	No.	..	Yes.	
Reading . . .	22 Mar.	..	Yes.	Fixed salary.	Yes.	They afford medical relief by way of loan in certain cases.
Wallingford . .	18 Mar.	No.	They leave the further consideration of the question open for the consideration of their successors.			
BUCKINGHAM: Amersham . . .	9 Mar.	They will take the question into consideration in June, when the contracts expire.				
CHESTER: Congleton . . .	19 Mar.	The arrangements were concluded before the receipt of the circular; but they will take the subject into consideration on the expiring of the existing contracts.				

Unions.	Date of Letter from Union.	Whether the Districts are considered too large.	If they have discontinued advertising for Tenders.	Mode of Remuneration now existing.	Whether the existing Arrangements are satisfactory.	General Remarks.
Macclesfield .	8 April	No.	..	Fixed salary.	Yes.	They think that the per-case system would not answer in a manufacturing district from the fact of the number of paupers on the List fluctuating so much; but they think the system applicable to other districts not similarly situated.
Nantwich . .	29 Mar.	No.	..	Ditto	Yes.	They disapprove of the pauper-list system.
Stockport . .	25 Mar.	No.	They have always refused to advertise.	Ditto	Yes.	Their present arrangements are very satisfactory, and they are averse to any change being made.
CORNWALL :						
Falmouth . .	17 Mar.	No.	No.	Not stated.	Yes.	
Penzance . .	13 Mar	..	No.	..	..	They will report on the Commissioners' letter at an early day.
CUMBERLAND :						
Alston with Garrigill . . .	16 Mar.	No.	Yes.	Fixed salary.	Yes.	They do not think the per-case system adapted to this Parish.
DERBY :						
Bakewell . .	9 Mar.	No.	..	Ditto	Yes.	They do not think the per-case system adapted to this Union. The salary is computed at 5 <i>l.</i> per 1000 persons.
Derby . . .	9 Mar.	No.	..	..	Yes.	They do not think the per-case system adapted to this Union or to commercial districts.
Chesterfield .	15 Mar.	They will take the subject into consideration when the medical contracts expire in December next.				
DORSET :						
Dorchester . .	12 Mar.	No.	Yes.	Fixed salary.	Yes.	
Weymouth . .	13 Mar.	..	No.	The advertisements were issued previous to the receipt of the Commissioners' circular, but they will attend to their recommendations another year.		
ESSEX :						
Colchester . .	25 Mar.	..	Yes.	Fixed salary.	Yes.	
Romford. . .	6 Mar.	..	Yes.	Ditto	Yes.	This Union has tried separately the three systems of providing medical relief, and they have come to the conclusion that the plan, by a fixed salary, is the best.
Saffron Walden.	13 Mar.	No.	..	Fixed salary.	Yes.	
GLOUCESTER :						
Newent . . .	20 Mar.	..	..	Ditto	Yes.	
Stroud . . .	20 April	No.	..	Ditto	Yes.	They tried the per-case system at the commencement of the Union, but found it too expensive, and the poor were not better attended to than at present; and they recommend that the present system should be continued.
Tewkesbury . .	10 Mar.	No.	..	Ditto	Yes.	
HEREFORD :						
Dore	27 Mar.	..	No.	..	..	They adhere to the system of providing medical relief by tender, as they think it the best.
HERTFORD :						
St. Albans . .	25 Mar.	..	No.	Fixed salary.	Yes.	They advertise for tenders at a fixed sum, but give the preference to resident practitioners within the districts.
Hemel Hempsted	18 Mar.	No.	..	Ditto.	Yes.	They do not consider the pauper-list system desirable.

Unions.	Date of Letter from Union.	Whether the Districts are considered too large.	If they have discontinued advertising for Tenders.	Mode of Remuneration now existing.	Whether the existing Arrangements are satisfactory.	General Remarks.	
KENT:							
East Ashford . .	10 Mar.	No.	Never adopted.	..	Yes.	All parties are perfectly satisfied with the present system, and any interference can only produce dissatisfaction. They will take the subject into consideration after the 24th June next. They do not perceive any necessity for making alterations in the present system.	
West Ashford . .	8 Mar.	..	..	..	Yes.	
Milton	17 Mar.	..	..	Fixed salary.	..	
Bromley	17 Mar.	No.	..	..	Yes.	
Dartford	16 Mar.	..	..	Fixed salary.	Yes.	
Dover	11 Mar.	..	..	Ditto.	Yes.	
Eltham	12 Mar.	..	Yes.	Ditto.	..	The arrangements were completed before the circular arrived.	
Hollingbourn . .	19 Mar.	They are satisfied with their present arrangements, and do not think the per-case system to be at all advisable.					
Malling	11 Mar.	..	..	..	Yes.	The Guardians see no reason to alter the arrangements.
LANCASTER:							
Bury	10 Mar.	..	..	Fixed salary.	..	They do not think it advisable to alter the existing contracts.
Chorlton	24 Mar.	No.	..	..	Yes.	
Lancaster	16 Mar.	No.	Yes.	Fixed salary.	Yes.		
Preston	10 Mar.	..	..	Ditto.	Yes.	
LEICESTER:							
Leicester	20 Mar.	..	..	..	Yes.	General satisfaction.
LINCOLN:							
Bourn	11 Mar.	They are now making an alteration in one of the districts.	..	..	..	They disapprove of the per-case system.
Lincoln	12 Mar.		..	The contracts are determinable on six weeks' notice by either party.	..	Yes.	
Sleaford . . . .	..		..	Yes.	Fixed salary.	Yes.
NORFOLK:							
Depwade	26 Mar.	..	..	..	Yes.	They disapprove of the per-case system.
Henstead	24 Mar.	No.	..	Fixed salary.	Yes.	They propose to give the per-case system their consideration in the ensuing quarter.	
King's Lynn . .	20 April	They have now under consideration the propriety of making an alteration.	..	Ditto	..	They think that the payment per case would be attended with great inconvenience.	
Thetford	20 Mar.		No.	Never adopted.	Fixed salaries.	Yes.	They entertain a very decided objection to the adoption of the per-case system, unless stronger reasons can be shown for it.
Tunstead and Happing . .	23 Mar.	The subject is under consideration.					
Walsingham . .	10 Mar.	They are perfectly satisfied with their present arrangements, and trust that the Commissioners will not object to them.					

Unions.	Date of Letter from Union.	Whether the Districts are considered too large.	If they have discontinued advertising for Tenders.	Mode of Remuneration now existing.	Whether the existing Arrangements are satisfactory.	General Remarks.
NORTHAMPTON: Brixworth . . .	19 Mar.	No.	..	Fixed salary.	Yes.	They tried the per-case system, and gave it up; as they did not find that it answered. They resolve that the present arrangements be continued.
Northampton . .	9 Mar.	..	..	Ditto	Yes.
Potterspury . . .	23 Mar.	..	..	Ditto	Yes.
NORTHUMBERLAND: Berwick. . . .	24 Mar.	No.	Never adopted.	They will consider the per-case system at the next appointment of medical officers.
Hexham . . .	12 Mar.	No.	No.	Fixed salary.	Yes.	
Newcastle-on-Tyne . . .	10 April	No.	..	Ditto	Yes.	
NOTTINGHAM: Southwell . . .	24 Mar.	They have reduced their size.	No.	Ditto	Not quite.	In some minor points.
RUTLAND: Uppingham. . .	15 Mar.	No.	..	Ditto	Yes.	
SALOP: Cleobury Mortimer	10 Mar.	..	..	..	Yes.
Market Drayton.	17 April	No.	..	Fixed salary.	Yes.	But they will take the subject into consideration at the next election of medical officers. They are opposed to the per-case system.
Wellington . . .	2 April	..	..	Ditto	Yes.
SOMERSET: Bath	12 Mar.	Ditto	Yes.	They would regret to alter the present system.
Chard	17 Mar.	..	..	Ditto	Yes.
Dulverton . . .	22 Mar.	Have been reduced.	..	Ditto	..	
Yeovil	12 Mar.	No.	Never adopted.	Ditto	Yes.	
SOUTHAMPTON: Basingstoke . .	13 Mar.	One is to be reduced.	No.	Ditto	Yes.	They do not propose any change.
South Stoneham	18 Mar.	..	No; always adopted.	Ditto	Yes.	
STAFFORD: Newcastle under-Lyme	16 Mar.	No.	..	Ditto	..	
Penkridge . . .	15 Mar.	..	They are permanent officers.	Ditto	Yes.	
Stone	17 Mar.	No.	Yes.	They do not think it necessary to inquire into the advantages of other plans. Next year they will take the subject into consideration.
SUFFOLK: Hartismere . . .	9 Mar.	No.	..	..	Yes.
Plomesgate . . .	8 Mar.	..	..	Ditto	Yes.
Stow	12 Mar.	They were divided at Christmas last.	..	..	Yes.
Wangford . . .	11 Mar.	No.	Yes.	Ditto	Yes.	They think a fixed salary the best. They are disposed to concur in the propriety of the per-case system, although they feel unprepared to adopt it.
Woodbridge . . .	8 Mar.	..	..	Ditto	..
SURREY: Croydon	13 Mar.	No.	..	Ditto	..	
Chertsey	18 Mar.	..	No.	..	Generally.	

Unions.	Date of Letter from Union.	Whether the Districts are considered too large.	If they have discontinued advertising for Tenders.	Mode of Remuneration now existing.	Whether the existing Arrangements are satisfactory.	General Remarks.
Kingston . . .	12 Mar.	No.	..	Fixed salary.	Yes.	They do not feel justified or called upon to disturb the present arrangements.
Reigate . . .	9 Mar.	..	..	Ditto	Yes.
SUSSEX :						
Battle . . .	16 Mar.	..	No.	..	Yes.	They will take the subject into consideration before the expiration of the present contracts.
Chailey . . .	10 Mar.	..	..	..	..
Midhurst . . .	9 Mar.	They state that they will be most happy to take the subject into consideration upon receiving further information.				
Newhaven . . .	12 Mar.	No.	No.	The appointments have already been made.
Petworth . . .	15 Mar.	Yes, one of them; but they have found it impossible to make an alteration.				
Uckfield. . .	8 Mar.	..	..	..	..
Ticehurst . . .	12 Mar.	The appointments were made before the receipt of the letter of instructions.
Westhampnett .	12 Mar.	..	..	..	..
WESTMORELAND :						
West Ward . . .	13 Mar.	No.	Yes.	Fixed salary.	Yes.	Ditto. They will consider of it previous to the next appointments.
WILTS' :						
Alderbury . . .	15 Mar.	No.	No.	..	Yes.	
Amesbury . . .	24 Mar.	No.	No.	They are satisfied with the arrangements, and do not think any alteration necessary in the present state of the law.
Bradford . . .	16 Mar.	The Guardians have resolved to refer the whole matter to a committee to consider the expediency of carrying out the Commissioners' views. The Guardians, in compliance with the Commissioners' suggestions, have adopted the per-case system, giving a salary for attendance at the work-house.				
	30 Mar.					
Melksham . . .	9 Mar.	They have appointed the medical officers for three months only, to enable them to take into consideration the Commissioners' suggestions.				
Warminster . .	9 Mar.	No.	No.	..	Yes.	They propose to try the per-case system in one district.
Wilton . . .	20 Mar.	..	No.	..	..
WORCESTER :						
Bromsgrove . .	16 Mar.	They recommend that no alteration should be made in the existing arrangements, but at the same time they are not altogether satisfied with the existing arrangements.				
Droitwich . . .	19 Mar.	No.	Yes.	The letter came too late to enable them to adopt the Commissioners' suggestions.
Evesham . . .	12 Mar.	No.	..	Fixed salary.	Yes.	
Pershore . . .	17 Mar.	No.	..	Ditto.	Yes.	
Tenbury . . .	11 Mar.	They will take the subject into consideration in October next.
Upton-on-Severn . . .	11 Mar.	No.	Yes.	Ditto.	Yes.	
EAST YORK ;						
Skirlaugh . . .	19 Mar.	Fixed salary.	..	They will try the per-case system next year.
York . . .	13 Mar.	..	..	..	Yes.
NORTH YORK :						
Guisborough . .	22 Mar.	Not now as one of them was subdivided.	..	Ditto	Yes.	They do not wish to depart from their present arrangements.
Reeth . . .	16 Mar.	..	..	Ditto	Yes.
Richmond . . .	29 Mar.	..	..	..	..
Scarborough . .	11 Mar.	They do not answer the circular; but in the Scarborough district they have appointed three medical men, who take the district one year each in rotation.				Ditto.
						They are averse to making any changes in the present arrangements, with which they are very well satisfied.

Unions.	Date of Letter from Union.	Whether the Districts are considered too large.	If they have discontinued advertising for Tenders.	Mode of Remuneration now existing.	Whether the existing arrangements are satisfactory.	General Remarks.
Stokesley . . .	13 Mar.	Yes.	They think their present arrangements the most economical and better than any other.
WEST YORK: Keighley . . .	12 Mar.	..	..	Fixed salary.	Yes.
Rotherham . . .	10 Mar.	..	..	Ditto.	Yes.
Wortley . . .	23 Mar.	..	Yes.	Ditto.	Yes.	
WALES: Brecknock . . .	20 Mar.	In consequence of the near approach of the termination of the year, they cannot undertake to make any alteration in their arrangements.
Bridgend & Cowbridge . . .	13 Mar.	No.	..	Fixed salary	Yes.	
Cardiff . . .	27 Mar.	..	..	Ditto	Yes.
Neath . . .	16 Mar.	They decline making any change. They think that the present mode cannot be changed with any advantage to the Union.
Swansea . . .	13 Mar.	..	..	Fixed salary.	Yes.

16. These replies appear to us to show that Boards of Guardians generally are averse to the adoption of the per-case system of remuneration, and that they will continue to remunerate their medical officers by fixed salaries, unless prevented from doing so by the regulations of the Commissioners, or by the direct interference of Parliament.

17. It should be borne in mind that the plan of remuneration which we have proposed contemplates a gross amount of salary, so far as respects the pauper-list; and it is only as to those not on the pauper-list that we urge the adoption of the per-case system of payment. We think that as to this class of paupers, being principally able-bodied male paupers and their families, the remuneration per case is the fairest as between the Guardians and the medical officer; and it is, in fact, the only mode which admits of medical relief being given by way of loan. This cannot be done at present, when the medical officer is paid only by a fixed salary, inasmuch as in the existing state of the law the cost price of the relief, which is all that can be declared or recovered as a loan, cannot be ascertained when the medical officer is paid by a gross amount, as it is impossible to state what portion of this gross amount can be deemed to be the price of the medical relief afforded to any particular applicant.

18. If, however, the Legislature should think fit to enable Boards of Guardians to give medical relief to able-bodied persons or their families by way of loan, notwithstanding the

medical officer is remunerated by a gross sum (and which might be effected by an enactment authorizing the Guardians in such cases to fix a specific price to be re-paid by the applicant for the relief granted), we should be prepared to acquiesce in the payment of the medical officers by salaries, provided they were adequate, and provided surgical operations and difficult midwifery cases were separately paid for. We believe, moreover, that the medical practitioners in general would be satisfied with the arrangements, if these points were duly attended to.

19. With respect to the system of tender, it will be observed from the above abstract of correspondence that it is still continued in some Unions. We had hoped that in this respect our recommendations on the subject had since generally taken effect. We are, however, fully prepared to issue a regulation requiring that in all future elections of medical officers the terms of remuneration shall be fixed, and shall be notified in the advertisements for candidates for the vacant offices. We only defer issuing this regulation in consequence of our perceiving that a clause to this effect is under the consideration of the House of Commons.

20. With regard to the extent and population of medical districts it appears to us that it would be impossible to establish, by direct enactment, maximum limits in these respects.

21. In those parts of the country in which the population is scanty and the medical practitioners are few, any positive limitation as to the size or population of medical districts might either deprive the Guardians altogether of the power of making medical arrangements, or might oblige them to accept the services on any terms, however high, of the sole medical practitioner resident within the prescribed limits, who would thus be almost sure of holding the appointment of medical officer, whatever might be his conduct.

22. It has occurred to us that a sufficient security might be provided against the formation of medical districts too extensive and too populous, if an enactment were framed requiring that, wherever the extent or population of a district shall exceed a certain limit, a special Minute should be made by the Commissioners respecting it, stating the reasons for such excess; such Minutes to be, from time to time, laid before Parliament.

23. By a similar check, the Boards of Guardians and the Commissioners might be prevented from appointing or sanctioning the appointment of medical officers who have not either the double qualification of being members of the College of Surgeons and licentiates of the Apothecaries' Company, or who cannot produce other equivalent proofs of their being qualified to practise both branches of their profession.

24. In reference to medical relief, it is proper to notice a

branch of relief which is immediately connected with it, *i. e.* the supply of extra food to the patient; and as some misapprehensions prevail respecting the relative powers and duties of the Guardians, medical officers, relieving officers, and masters of Workhouses, we will take this opportunity to bring the subject specially under your Lordship's notice.

25. Under the existing regulations respecting Workhouse dietaries, we have required that the sick in the Workhouse should be dieted at the discretion of the medical officer. We do not propose to narrow that discretion. If it be abused, the Guardians would have the opportunity of complaining to us of the medical officer's conduct; and if the charge were proved, we should take the necessary steps to prevent the recurrence of the abuse.

26. With respect to out-door paupers, the case is materially different from that of in-door paupers. According to the regulations now in force, the medical officer can give no authoritative direction to the relieving officer or overseer to provide extra food for the sick pauper; he can only give a recommendation to this effect to the relieving officer or overseer. The responsibility of following this recommendation rests with the relieving officer and overseer, in the mean time, until the meeting of the Board of Guardians, and afterwards it rests with the Board of Guardians. We conceive that it would not be prudent, as regards out-door paupers, to deprive the Guardians of the power of deciding, on their own responsibility, upon these recommendations of the medical officer, except in the emergent cases hereafter alluded to. We think that without this check the medical officers would often themselves be importuned or deceived in recommending extra food to their patients, and that a large amount of relief of an expensive character would be afforded, which frequently would not be applied to the wants of the sick person, but would be consumed by the other members of his family. We admit, however, that in the intervals between the meetings of the Boards of Guardians it is desirable that in emergent cases the recommendation of the medical officer should be considered as an order to the relieving officer or overseer, and should be obeyed accordingly until such relieving officer or overseer should have had the opportunity of bringing the subject before the Guardians. We propose in the course of the summer to issue regulations to the above effect.

27. Before quitting this subject we deem it right to remark that, although we entertain no doubt of our being able ultimately, and at no distant period, to establish a complete and effective system of medical relief for all paupers, yet its very completeness and effectiveness, however beneficial to those who are its objects, may have an influence which ought not to be disregarded on other classes of society. If the pauper

An ACCOUNT, showing the Amount of Money expended for the Relief and Maintenance of the Poor, and in Suits of Law, Removal of Paupers, and Travelling Expenses of Overseers, in each County in England and Wales, during the Years ended 25th March, 1834, 1835, 1836, 1837, 1838, 1839 and 1840, respectively; also, the Amount expended for purposes other than the Relief of the Poor, during the same Periods, excepting County Rates; and Payments under the Registration and Parochial Assessment Acts; specifying the Amount and Rate per Cent of Decrease in 1840, as compared with 1834; and the Decrease per Cent. and in the Rate per Head of Expenditure (with reference to the Population in 1831) on the Total Expenditure of England and Wales, in each Year, compared with the Year 1834; also the average Price of Wheat for each Year.

COUNTIES.	Population in 1831.	Expended for the Relief and Maintenance of the Poor in the Years ended 25th March							Amount of Decrease in 1840, compared with 1834.	Decrease per Cent. in 1840, compared with 1834.	Expenditure per Head, with reference to the Population in 1831.—Years ended 25th March							Decrease per Head in 1840, compared with 1834.	Expended in Suits of Law, Removal of Paupers, &c.; Years ended 25th March							Amount of Decrease in 1840, compared with 1834.	Decrease per Cent. in 1840, compared with 1834.	Expended for Purposes other than the Relief of the Poor; Years ended 25th March							Amount of Decrease in 1840, compared with 1834.	Decrease per Cent. in 1840, compared with 1834.	* Total Expenditure for Relief to the Poor, Law Charges, &c., and for other Purposes; Years ended 25th March							Total Decrease in Relief to the Poor, Law, &c., and other Purposes, in 1840, compared with 1834.	Decrease per Cent. on the three preceding Heads in 1840, compared with 1834.	Counties.
		1834.	1835.	1836.	* 1837.	* 1838.	* 1839.	* 1840.			1834.	1835.	1836.	1837.	1838.	1839.	1840.		1834.	1835.	1836.	1837.	1838.	* 1839.	* 1840.			† 1835.	1834.	1837.	1838.	1839.	1840.	1834.			1835.	1836.	1837.	1838.	1839.	1840.				
		£.	£.	£.	£.	£.	£.	£.			s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.		s. d.	£.	£.	£.	£.	£.	£.			£.	£.	£.	£.	£.	£.	£.			£.	£.	£.	£.	£.	£.	£.			
ENGLAND:	95,483	77,819	66,446	46,524	37,530	37,447	40,430	39,889	37,930	49	s. 4	s. 4	s. 4	s. 4	s. 4	s. 4	s. 4	s. 4	s. 4	1,866	1,160	735	227	183	166	286	1,590	85	5,864	3,081	1,348	1,750	1,025	832	4,072	85	85,519	73,470	50,347	39,105	39,390	41,621	41,067	44,492	52	ENGLAND.
Bedford	145,889	100,183	86,435	63,343	56,618	50,236	66,606	70,125	30,053	30	13 9	11 11	9 0	7 9	8 2	9 2	9 8	4 1	3 4	3,453	2,250	2,001	767	1,693	1,505	833	2,635	76	11,597	9,700	4,226	3,665	1,521	2,345	9,212	79	115,238	100,291	77,044	61,611	64,644	69,632	73,333	41,905	37	Bedford.
Berks	146,322	124,200	106,100	74,436	63,320	61,634	67,360	72,367	51,833	42	16 11	14 6	10 2	8 8	8 5	9 2	9 11	7 0	3 4	3,149	3,117	2,176	1,054	694	660	891	3,943	72	12,543	8,111	5,116	4,384	3,943	3,609	8,934	71	130,883	121,760	84,730	69,699	67,266	71,953	76,867	63,016	45	Berks.
Buckingham	143,955	96,497	86,454	74,803	62,722	58,587	67,276	75,745	20,752	22	13 5	12 0	10 5	8 9	8 2	9 4	10 6	2 11	3,427	2,919	2,413	1,537	1,184	759	2,036	1,391	41	10,561	8,244	4,547	3,329	3,714	3,433	7,128	67	110,485	99,934	85,494	68,406	63,100	71,749	81,214	29,274	27	Buckingham.	
Cambridge	334,391	92,640	81,211	73,894	67,917	70,688	69,987	75,995	16,745	18	5 6	4 10	4 5	4 1	4 3	4 2	4 6	1 0	8 50	8,570	5,852	4,777	3,703	1,950	1,282	1,103	7,467	87	17,229	16,346	13,862	7,537	8,340	7,397	9,832	57	118,493	99,934	85,494	68,406	63,100	71,749	81,214	29,274	27	Cambridge.
Cornwall	300,988	93,037	84,535	74,756	70,633	71,247	72,820	77,633	15,404	17	6 2	5 7	5 0	4 8	4 9	4 10	5 2	1 0	4,182	3,451	3,233	2,839	2,157	965	1,649	2,533	61	11,914	11,614	9,213	4,179	6,417	5,703	6,211	52	109,133	99,900	89,733	82,705	77,583	80,292	84,985	24,148	22	Cornwall.	
Cumberland	169,681	43,067	38,966	34,883	32,538	32,513	31,899	37,006	6,061	14	5 1	4 7	4 1	3 10	3 10	3 9	4 4	0 9	2,316	1,857	1,655	1,414	1,009	561	568	1,748	75	5,130	4,508	3,576	3,429	2,384	2,074	3,056	59	50,513	45,953	41,046	37,588	36,942	34,834	39,648	10,865	21	Cumberland.	
Derby	237,170	72,721	62,886	55,018	48,867	48,335	49,348	53,635	15,404	26	6 2	5 4	4 8	4 1	4 1	4 2	4 6	1 8	4,163	3,443	2,982	2,333	1,625	887	696	3,467	83	13,818	11,839	9,826	5,974	4,401	4,031	9,787	71	90,702	80,147	69,830	61,076	55,934	54,636	55,362	32,340	36	Derby.	
Devon	494,478	210,225	189,917	172,406	161,696	169,449	180,807	194,361	16,464	8	8 6	7 7	7 0	6 7	6 10	7 4	7 10	0 8	7,507	6,251	6,103	4,014	4,256	2,123	2,396	4,911	65	18,052	16,309	9,826	6,964	11,106	9,717	8,335	46	236,381	214,220	194,904	174,838	180,673	194,336	206,674	29,710	13	Devon.	
Dorset	150,252	84,293	76,091	68,019	58,267	63,531	76,291	81,373	2,929	3	10 7	9 7	8 8	7 4	8 0	9 7	10 3	0 4	2,635	2,065	1,798	1,153	923	834	1,402	1,233	47	6,999	6,939	4,614	2,284	3,124	2,728	4,271	61	93,927	85,155	76,747	64,034	66,692	80,299	85,503	8,424	9	Dorset.	
Durham	253,910	79,599	72,197	65,392	60,594	61,369	67,490	67,331	12,068	15	6 3	5 8	5 2	4 9	4 10	5 4	5 3	0 11	5,245	4,221	3,735	3,615	2,014	1,205	1,215	4,030	77	9,167	8,344	8,217	4,459	4,239	3,915	5,232	57	93,917	85,585	77,472	72,426	72,833	72,934	72,501	21,330	23	Durham.	
Essex	317,507	230,946	210,046	185,395	148,634	149,356	161,019	165,340	174,606	31	15 1	13 3	11 8	9 4	9 5	10 2	10 5	4 8	6,898	7,319	5,444	3,383	2,962	1,930	1,960	4,938	72	23,716	20,701	8,933	9,469	7,411	7,581	16,135	68	270,560	241,081	211,589	161,935	161,787	170,360	174,881	95,679	35	Essex.	
Gloucester	387,019	161,449	130,156	116,185	105,670	111,383	118,610	125,168	36,281	22	8 4	6 9	6 0	5 5	5 9	6 2	6 6	1 10	7,064	5,128	4,389	3,197	2,915	1,609	1,670	5,394	76	21,634	19,532	13,332	10,191	15,769	11,542	10,192	64	190,147	166,918	140,096	124,489	124,939	135,988	138,420	51,727	27	Gloucester.	
Hertford	143,341	56,683	48,003	42,195	39,213	35,801	40,389	42,226	14,437	26	10 2	9 6	7 7	7 1	6 5	7 3	7 7	2 7	2,245	1,224	1,702	1,073	868	672	592	1,653	74	5,481	5,359	3,148	2,838	1,277	1,639	3,842	70	64,409	54,738	49,255	43,439	39,505	42,338	44,457	19,932	31	Hertford.	
Huntingdon	53,192	35,844	31,255	27,273	21,676	25,188	24,972	25,123	10,721	30	15 6	11 9	10 3	8 1	9 6	9 5	9 5	4 1	2,057	1,949	1,402	756	550	509	437	1,620	79	12,187	7,539	3,628	2,449	2,129	3,643	8,544	70	100,043	85,184	68,330	54,654	55,561	52,837	60,206	39,837	40	Huntingdon.	
Kent	479,155	243,378	297,098	247,930	185,503	174,020	200,043	193,326	150,352	44	14 3	12 5	10 4	7 9	7 3	8 4	8 1	6 2	15,340	12,371	9,334	6,206	3,832	2,620	2,198	13,142	86	47,743	49,137	23,790	22,300	16,686	29,060	18,693	77	406,961	357,212	297,441	215,499	200,052	219,329	224,784	182,177	45	Kent.	
Lancaster	1,3464																																													

is always promptly attended by a skilful and well-qualified medical practitioner; if such practitioner is not only under the usual responsibilities of his profession, but is liable to reprimand or dismissal from office in case of neglect or error; if the patient be furnished with all the cordials and stimulants which may promote his recovery; it cannot be denied that his condition, in these respects, is better than that of the needy but industrious rate-payer who has neither money nor influence to secure equally prompt and careful attendance, nor any means to provide himself or his family with the more expensive kinds of nutriment which his medical attendant may recommend.

28. This superiority of the condition of the pauper over that of the independent labourer as regards medical aid will, on the one hand, encourage a resort to the poor-rates for medical relief, so far as it is given out of the Workhouse, and will thus tempt the industrious labourer into pauperism; and, on the other hand, it will discourage sick-clubs and friendly societies, and other similar institutions, which are not only valuable in reference to the contingencies against which they provide, but as creating and fostering a spirit of frugality and forethought amongst the labouring classes. These results may to some extent, but only to some extent, be prevented by the mode above recommended, of giving medical relief to the able-bodied by way of loan.

29. We remarked in our last Report that, as far as we could judge from the information then before us, the expenditure for the parochial year ending 25th March, 1840, would be found greater than that of the preceding year, 1838-39, which, moreover, exceeded that of the previous year. Our anticipations proved to be correct, as may be seen from the accompanying Table, showing the nature and amount of the expenditure from the poor-rates in the years ending March, 1834, 1835, 1836, 1837, 1838, 1839, and 1840, respectively, and from the more detailed account of the expenditure contained in the Appendix to this Report.*

30. We laid before your Lordship in our last Annual Report (p. 12 to 15) three Tables, II., III., and IV., showing, in considerable detail, the classes of paupers receiving out-door relief during the quarter ending Lady-day, 1839. We have prepared similar tables for the quarter ending Lady-day, 1840, which will be found in the Appendix to this Report.† The following summary of these tables for Lady-day, 1839, and Lady-day, 1840, will afford ready means of comparing the state of the administration of out-door relief to the poor at these respective periods:—

* App. F.

† App. E. No. 2.

UNIONS.	Women, not having a Child or Children, whose Husbands have deserted them.				Other able-bodied Women (if any) not included in Table B.				Wives of Married Men above mentioned.				Totals of the Six Classes.				Grand Total, Adults and Children.												
	On Account of Want of Work.		On Account of Insufficiency of Earnings.		On Account of Want of Work.		On Account of Insufficiency of Earnings.		On Account of Want of Work.		On Account of Insufficiency of Earnings.		Other Causes, not being Sick, Accident, or Infirmary.		Resident.	Non-Resident.		Children.											
	Adults.	Non-Res.	Adults.	Non-Res.	Adults.	Non-Res.	Adults.	Non-Res.	Adults.	Non-Res.	Adults.	Non-Res.	Adults.	Non-Res.					Adults.	Non-Res.	Children.								
																						Out-door.	Out-door.	Out-door.	Out-door.	Out-door.	Out-door.	Out-door.	Out-door.
Totals of 531 Unions, } Lady-day, 1839.	1480	148	1844	431	506	89	323	21	28	1035	1012	183	105	1230	1695	76	137	3305	343	4726	757	930	111	34,387	50,182	4917	6245	95,731	
Totals of 531 Unions, } Lady-day 1840.	1430	198	1442	374	648	121	422	557	44	66	719	1240	79	162	707	1322	116	143	6006	903	4305	943	869	139	37,524	52,300	6307	8847	104,978

TABLE B.—continued.

UNIONS.	Wives (whose Husbands are absent from them, from any other cause than desertion) having a Child or Children.												Totals of the Three				Grand Total, Adults and Children.				
	On Account of Sickness, Accident, or Infirmary.				On Account of Want of Work.				On Account of Insufficiency of Earnings.				Other Causes.		Classes.						
	Out-door.		Out-door.		Out-door.		Out-door.		Out-door.		Out-door.		Resident.	Non-res.	Adults.	Children.					
	Resident.	Non-res.	Resident.	Non-res.	Resident.	Non-res.	Resident.	Non-res.	Resident.	Non-res.	Resident.	Non-res.									
	Adults.	Children.	Adults.	Children.	Adults.	Children.	Adults.	Children.	Adults.	Children.	Adults.	Children.	Adults.	Children.							
	Adults.	Children.	Adults.	Children.	Adults.	Children.	Adults.	Children.	Adults.	Children.	Adults.	Children.	Adults.	Children.							
Totals of 531 Unions, Lady-day, 1839.	173	350	21	37	163	405	22	41	1234	3536	203	518	240	529	63	171	33,350	84,167	7318	19,022	143,857
	148	387	15	16	113	361	10	37	1361	3720	211	616	275	644	71	146	34,796	88,030	7474	19,888	150,188
Totals of 531 Unions, Lady-day, 1840.																					

TABLE C.

AGED and INFIRM OUT-DOOR PAUPERS, partially or wholly disabled, relieved during the Quarters ended Lady-day, 1839 and 1840, distinguishing the Resident and Non-resident.

UNIONS.	Out-door, Resident.				Out-door, Non-resident.				Totals.				GRAND TOTAL
	Wholly un- able to work.		Partially able to work.		Wholly un- able to work.		Partially able to work.		Resident.		Non-resi- dent.		
	Males	Fe- males.	Males	Fe- males.	Males	Fe- males.	Males	Fe- males.	Males.	Fe- males.	Males	Fe- males.	
Totals of 545 Unions, Lady-Day, 1839.....	43,054	80,202	22,753	50,470	8527	16,823	3876	10,703	65,807	130,672	12,403	27,526	236,400
Totals of 545 Unions, Lady Day, 1840.....	45,305	84,868	23,392	53,395	8038	17,260	3879	10,596	68,697	138,263	11,917	27,856	246,730

31. For the reason assigned in our last Report, namely, the proximity of the 1st of May, when our Report is required, to the end of the previous parochial year, namely, the 25th of March, we cannot place before your Lordship the state of pauperism and amount of expenditure for the year 1840-41.

32. We particularly regret our inability to afford this information on the present occasion, because we believe that the year 1840-41 would present a somewhat less favourable view of the pecuniary results of the present mode of administering the laws for the relief of the poor than the year 1839-40; and, inasmuch as we have at different times laid considerable stress on the savings produced by the Poor Law Amendment Act, it would be matter of regret to us if, owing to the absence of the information, these savings were to be over-estimated.

33. In consequence of some recent instances of excessive or improper punishments inflicted by masters of workhouses upon some of the pauper inmates, we revised that portion of our workhouse order which relates to punishments, and we prepared a new set of regulations on this subject, which we intend to issue generally to the Unions. We insert a copy of these regulations in the Appendix, together with a copy of a letter, in which the effect of the principal regulations, and the grounds of them, are fully stated.*

34. One of the purposes which we have kept most constantly in view since the commencement of the Commission is the securing to the Unions the services of an efficient body of

* App. A. No. 3.

officers. This object can only be accomplished partially by the interference of the Commissioners, since the officers are appointed by the Guardians; and if the person appointed is not absolutely incompetent or unfit for the office, the Commissioners cannot legally refuse to sanction the appointment.

35. We have, however, sought to raise the standard of the officers chiefly by two means; 1st, by dismissing incompetent officers; 2nd, by maintaining the salaries of the officers at a proper height.

36. The following table will show the number of paid officers who have been dismissed by the Commissioners.

Description of Officer.	Number Employed.	Total Number Dismissed during the Six Years ended 31st Dec. 1840.
Collectors and Assistant Overseers	271	26
Auditors	479	1
Chaplains	351	1
Clerks to Guardians	579	8
Masters of Workhouses	614	69
Matrons of ditto	542	29
Medical Officers	2,327	13
Porters	301	11
Relieving Officers	1,245	90
Schoolmasters	223	30
Schoolmistresses	323	7
Other Officers	278	1
Total	7,536	286

37. We may remark that in a considerable number of these cases the Guardians, from compassionate motives, have desired to prevent the dismissal of the officer, or to obtain his restoration to his office after he had been dismissed.

38. The Guardians have likewise in several cases, from views of economy which seemed to us erroneous, expressed a wish for a reduction of the salaries of some of the Union officers. Our opinions on this subject, and the course which we have thought it our duty to pursue in reference to it, will be found indicated in a Minute, of which a copy is inserted in the Appendix.*

39. We stated to your Lordship in our Report of the 31st of December, 1839, that we had issued orders to a large number of the Boards of Guardians, authorising them to appoint a clergyman of the Established Church, as chaplain to the workhouse; and we also explained the reasons which seemed to us to render the appointment of such chaplains advisable. These

orders had been issued by the Commissioners in conformity with the advice of the Attorney and Solicitor General, that the appointment of a paid chaplain for the workhouse was included within the powers conferred upon the Guardians by the Poor Law Amendment Act; but inasmuch as this power is not conferred expressly by the Act, an order of the Commissioners for the appointment of a chaplain was resisted by a Board of Guardians, and was removed into the Court of Queen's Bench, by writ of *certiorari*. The judgment of the Court upon the case was given in last Hilary Term; it confirmed the validity of the order, and consequently established the power of the Commissioners to direct a Board of Guardians to appoint as chaplain for the workhouse a clergyman of the Church of England.

40. Out of the Unions and parishes governed by Boards of Guardians under the Poor Law Amendment Act, 346 Unions and 8 parishes have appointed paid chaplains according to the lists of officers for the year ended 25th March, 1841.

41. It has been our object to carry faithfully into effect the spirit as well as the provisions of s. 19 of the Poor Law Amendment Act, which secures to every inmate of a workhouse the power of receiving the visits of a minister of his own religious denomination. We have thought it not only contrary to the obvious intent of the Poor Law Amendment Act, but looking to the helpless and unprotected condition of the inmates of workhouses, also objectionable on grounds of general policy, that paupers, during their residence in a workhouse, should be exposed to attempts made for the purpose of changing their religious opinions. With this impression, we have stated our opinion that inmates of workhouses who are members of the Church of England, ought not to be present at any Divine service performed by a Dissenting minister in a workhouse, especially if such inmate be not an adult. On the other hand, we have not thought it necessary to object to the indiscriminate presence of Protestant Dissenters of all persuasions at the Divine service performed in a workhouse by a Protestant Dissenting minister; inasmuch as we are informed that no precise line of demarcation can be drawn between many of those persuasions, and that Protestant Dissenters, who are not in workhouses, often attend alternately ministers of different Dissenting denominations. We insert in the Appendix, a letter in which our views on this subject are embodied.*

42. We stated in our last annual Report, that we had, in the year 1839, issued to a small number of Unions an order

* App. B. No. 2.

imposing upon the clerk to the Union the duties of conducting the election and making the return of the Guardians; that we had issued the same order to 172 Unions in the year 1840; and that the operation of the order in giving regularity to the proceedings at the elections and preventing disputes, had been so satisfactory as to convince us of the expediency of issuing the order to all the Unions for the ensuing election. We accordingly issued it generally during last winter, and the election of Guardians, in March 1841, has been conducted by the clerk in nearly all the Unions.*

43. The following are the principal reasons which appear to us to prove that the elections of Guardians will, in general, be better conducted by the clerk to the Union than by any other of the Union or parish Officers.

44. Unless a special officer be appointed for the purpose, the election of Guardians must be conducted either by one or some of the paid Union officers, or by the unpaid parish officers, viz., the churchwardens and overseers. For the first election of a Board of Guardians, the services of the parish officers were necessarily employed; inasmuch as the appointments of the Union officers were made, after the constitution of the Board of Guardians, by the Guardians themselves. As the original elections of Guardians had been conducted by the parish officers, this arrangement was continued in most Unions for the two or three years succeeding the first election. But the experience of these few years served to exhibit the inconveniences attendant upon this mode of conducting the election. The parish overseers are unpaid, and cannot be dismissed from their offices; they are, therefore, in practice, nearly irresponsible: moreover, they are often illiterate and negligent, or unskilful in the management of business. Their inaptitude for business has likewise been considerably increased since the passing of the Poor Law Amendment Act; inasmuch, as that Act has deprived the overseers of the larger part of the duties which they had previously performed. The clerk to the Guardians, on the other hand, is always accustomed to the transaction of business, and is often a legal practitioner; being also a paid officer, liable to dismissal from his office by the Commissioners, and having an official and often a professional character at stake, he is in the highest degree responsible. In respect of competency for the discharge of the duties, the clerk is therefore manifestly superior to the overseers; but in respect of interest, his advantage is not so great. On the one hand, the overseers may be involved in the party disputes of their own parish, and may even be candidates for the office of Guardian; on the other hand, the clerk may desire to give an advantage to Guardians entertaining certain opinions, either on his own

account, or as the agent of a political party. In the great majority of parishes in England, the election of Guardians is not contested ; nothing therefore is required of the returning officer, but accuracy, care, and intelligence in the performance of the mechanical part of the election ; and, therefore, in the great majority of parishes, the clerk has not any opportunity of favouring any candidate, or of acquiring any influence over the Board of Guardians, by his functions of returning officer. But in the large and populous parishes or unions of towns, and especially of the metropolis, contests for the election of Guardians occur frequently, and are carried on with much party spirit. In parishes or unions of this sort, it is not in general desirable that the clerk should conduct the election ; and the Commissioners have often, in such cases, directed the Guardians to appoint a barrister as a special returning officer. The additional expense which this appointment causes can easily be borne by a large and wealthy parish or union ; but the mode in which the appointment of such an officer must now be made is objectionable. The Court of Queen's Bench has decided, in the case of *Reg. v. Hunt*, that the Commissioners cannot appoint a returning officer in any English union or parish ; and that, if any such officer be appointed, he can only be appointed by the Guardians or Parish officers. There are, however, manifest objections to the appointment, by an outgoing Board of Guardians, of the officer who is to conduct the election of the in-coming Board ; and instances have occurred in which this power has been abused. There is scarcely any power of which the exercise is more difficult, more invidious, or more likely to produce dissatisfaction, than the power of appointing returning officers ; nevertheless, however little we may desire to exercise this power, we think it right to state our opinion that the Commissioners ought to be authorized to appoint a returning officer for a parish or union in cases where it is inexpedient that the ordinary officers of the parish or union should conduct the election of Guardians.

45. Before we quit this topic, we will mention that the mode of payment for the additional duties performed by the clerk in the conduct of the election, which has been fixed by our order, has been objected to, on the ground that it gives the clerk a pecuniary interest in encouraging contests. We doubt whether the pecuniary interest is sufficiently strong to produce the effect anticipated, and no such effect appears to have been produced at the last election ; but if experience should confirm this expectation, we will attempt to devise some mode of payment which shall be preferable to that prescribed by our order.

46. We may here mention that, in consequence of the recency of the change in the mode of conducting the election of Guardians, and the difficulty of giving effectual publicity to

the election order of the Commissioners, many parishes omitted to return Guardians at the proper time in last March, and that it has been necessary for the Commissioners to issue many supplementary orders for the purpose of enabling the full number of Guardians to be returned. Our attention has been directed at different times to the expediency of a more complete promulgation of our orders; but we have never been able to devise any means more effectual than those which are prescribed by s. 18 of the Poor Law Amendment Act. It has been suggested to us that our orders might be inserted as advertisements in the county newspapers. This plan, however, would not only be very expensive, but it would fail in producing the desired result; inasmuch as long documents of this nature would not be read at the time of their appearance in newspapers, or be preserved for purposes of reference.

47. We have sought to give every practicable publicity to our orders by appending copies of the most important of them to our successive annual Reports. We shall moreover occasionally employ our official circular(which circulates extensively among the members of Boards of Guardians) for the same purpose.

48. We insert in the Appendix* a list of the Unions which have not provided an efficient workhouse. It will be observed, upon an inspection of this list, that, out of the 33 Unions which are without a workhouse, 17 are situated in Wales. The other 16 Unions are chiefly situated in Cornwall, Yorkshire, and Lancashire. During the last year a new workhouse has been begun in the large and important Union of Nottingham, and an order has been issued for the building of a new workhouse in the populous parish of Bethnal Green. We have likewise consented to an arrangement by which the parish of Chelsea will be separated from the Kensington Union, and placed under a separate Board of Guardians. In consequence of this change, the remaining parishes of this important Union will, we confidently anticipate, obtain a new and well-regulated workhouse.

49. We have the satisfaction of being able to state to your Lordship that more progress has been made in extending the provisions of the Poor Law Amendment Act to new districts, in the year to which our present Report relates, than was made in the preceding year. In the early part of last winter we caused the Bury Union (in Lancashire), which had previously existed only for registration purposes, to be placed in operation. We likewise, in November last, formed the Manchester Union, consisting of the township of Manchester with 11 adjoining townships, and containing, according to the census

* App. E. No. 4.

of 1831, a population of 164,130 souls, of which 142,026 belong to the township of Manchester. The first election of Guardians for the township of Manchester was contested; and notwithstanding the novelty of the machinery, and the great extent of the constituency, the election was conducted with perfect regularity, and terminated in the return of the successful candidates by an immense majority. At the second election, which took place in last March, the Guardians for the township of Manchester were returned without a contest. The success of the Salford and Chorlton Unions, which comprise a considerable part of Manchester, encouraged us to hope that the provisions of the Poor Law Amendment Act could be introduced successfully into the remaining portion of the town. In this expectation we have not been disappointed. The introduction of the provisions of the Poor Law Amendment Act into Manchester has not produced even temporary inconvenience; and the Guardians have exhibited the utmost harmony, zeal, and efficiency in all their proceedings. In particular, they have shown a disposition to attend to that important branch of Poor Law administration which consists in the management and training of pauper children; and we entertain confident hopes that, if the provisions for the formation of district schools, which are now under the consideration of Parliament, should become law, the Unions of the town of Manchester will consent to the formation of a common pauper school. We insert in our Appendix * a Report of the Guardians of the Manchester Union concerning their proceedings, together with similar Reports from the Guardians of the Chorlton and Stockport Unions, both manufacturing districts, in which the Poor Law Amendment Act has been administered with much success.

50. We have likewise issued an order placing the parish of Liverpool (which had previously been governed by a select vestry) under a Board of Guardians, appointed according to the provisions of the Poor Law Amendment Act. The election of the Guardians took place without a contest; and we have every reason to expect that the Board thus elected will administer the law in a satisfactory manner.

51. The usual details respecting the Manchester Union and the parish of Liverpool will be found in the Appendix.†

52. In consequence of certain omissions of the relieving overseer of St. Luke's, Middlesex, to relieve destitute persons, which had been investigated by our Assistant Commissioner, Dr. Kay, we in March, 1840, informed the Guardians and Directors of the parish (who are constituted under a local Act of Parliament) that we intended to issue an order directing them to appoint two relieving officers in lieu of the single relieving overseer. We accordingly issued in last December, an

* App. B. Nos 3, 4, and 5.

† App. E. No. 5.

order to this effect. The Guardians and Directors refused to obey the order; and we have therefore caused an application to be made to the Court of Queen's Bench for a *mandamus* to enforce compliance with it, a rule *nisi* for which was granted in last term. The proceedings which we have taken in this case have been detailed by us in a minute, a copy of which we insert in the Appendix.* The evidence taken by Dr. Kay has also, with the other papers relating to the case, been printed by order of the House of Commons. We beg leave to direct your Lordship's attention to this case, as affording an example of an interposition of the Commissioners with the administration of relief in a place governed by a local Act, without any change in the constitution of the Board of Guardians as determined by that Act.

53. We have likewise, during the last winter, issued an order to the Corporation of the Guardians of the Poor of the Burgh of Bury St. Edmunds, in Suffolk, which is constituted under a Local Act, directing them to appoint two relieving officers and an auditor. This order was issued with the entire concurrence of the Guardians, and an appointment has been made under it. We are likewise led to believe, that the Guardians of the Poor of this incorporation will shortly procure a sufficient workhouse, as they have applied to us to issue an order to sanction the outlay of a considerable sum of money to be expended in alterations of an existing workhouse recommended by our Assistant Commissioner, Mr. Twisleton. That order we have been prevented from issuing, in consequence of a technical difficulty which was supposed to exist, but which we expect will be shortly removed, and we shall then give our sanction to the improvements suggested.

54. Although, in some places, the Guardians of the poor appointed under local Acts of Parliament appear to consider themselves exempted from the operation of the general law, and in particular to regard the control of the Poor Law Commission, to which the Legislature had subjected them for the common advantage, as an unwarranted invasion of their supposed privileges, the incorporations of Norfolk and Suffolk, formed by local Acts, have for many years seen that such exceptions to the general law are commonly as detrimental to the district which is supposed to enjoy the advantage as to the rest of the country which is manifestly excluded from it, and have administered relief to the poor under the provisions of the Poor Law Amendment Act, and the orders of the Commissioners. The following statement, which has been furnished to us by Mr. Twisleton, our Assistant Commissioner for Norfolk and Suffolk, will serve to explain the manner in which these incorporations administer the law.

* App. A. No. 6.

“ In Norfolk and Suffolk there are five rural incorporations under local Acts, all of which, except in one or two points where the Poor Law Commissioners have not interfered, are subject to the regulations of the Poor Law Commissioners, precisely like the new Unions, in all that relates to the management of workhouses, and the administration of relief.

“ These five incorporations are—

Tunstead and Happing,	}	in Norfolk.
East and West Flegg, and		
Forehoe		
Samford, and	}	in Suffolk.
Mutford and Lothingland,		

“ In the three Norfolk incorporations, there is not practically the slightest shadow of a difference from the Unions, except in the mode in which the Boards are constituted: and if a stranger, ignorant of this one point of dissimilarity, were to attend one of their weekly meetings, he would not have the least cause to suspect that he did not see before him a Board of Guardians appointed in the usual manner.

“ The same remark applies to *Samford*, except that in this incorporation the same individual is clerk and governor of the workhouse. This entails great labour (too much in my opinion) on that individual, but on account of his abilities and integrity no injury has resulted to the incorporation from this arrangement.

“ In *Mutford and Lothingland* there is no regular chairman, but there is a monthly rota of Directors and Acting Guardians, who meet weekly for the administration of relief. The overseers of the several parishes of the incorporation attend these weekly meetings, and there is no regular relieving officer. But the workhouse is managed according to the regulations of the Poor Law Commissioners, and out-relief is generally administered according to the soundest principles.

“ The prohibitory order has been issued to all these incorporations except the last mentioned, and they are all in a thriving condition. In *Samford* the out-relief is less in proportion to the population than in any one of the 51 Unions in this district. Its population is 11,200, and the average amount of its weekly out-relief during the last quarter was only 19*l.* 1*s.* 2¼*d.* The other incorporations, although not equal to *Samford*, are all of them more economical in this respect than the majority of the new Unions, a circumstance for which many reasons, all in favour of the workhouse system, may be assigned.

“ There is generally the utmost harmony between these incorporations and the Poor Law Commissioners. The Assistant Commissioner experiences equally courteous treatment from their Boards as from the ordinary boards of Guardians, although from various causes he may not perhaps visit the former so frequently as the latter. I may add that the Tunstead and Happing Directors and Acting Guardians, whose intimate acquaintance with sound Poor Law principles is undoubted, lately signed a strong petition to Parliament, earnestly praying that the authority of the Commissioners might not be impaired.

“ Last year the Commissioners interfered to prohibit an alteration in the dietary of Mutford and Lothingland workhouse; and although

the Directors and Acting Guardians wished to continue the alteration, they submitted peaceably to the prohibition. I mention this in order to illustrate how distinctly it is now understood by the Boards of these incorporations that in all which relates to the administration of relief, as distinguished from the Electoral Law, so to say, under which they are constituted, they differ in no respect from one of the new unions.

“All the incorporations have reduced their expenditure, more or less, since they came under the regulations of the Poor Law Commissioners. In Mutford and Lothingland the reduction has been very slight indeed; but this incorporation was economically managed under the old law. Its population in 1831 was 15,255, and its expenditure for the year ended March 25, 1834, was only 460*2*l., part of which was for old debts; in the year ended March 25, 1835, it was 406*5*l.; and during the last year 405*0*l. In Tunstead and Happing the reduction has been considerable. Its population in 1831 was 17,039; and its expenditure for the year ended March 25, 1834, was 871*0*l. 4*s.* 8*d.*; while for the year ended March 25, 1841, it was only 600*5*l. 18*s.* 1½*d.* Again the expenditure of Samford for the Poor during the year ended March 25, 1834, was 488*2*l. 15*s.* 8½*d.*; but for the year ended March 25, 1841, it was only 361*7*l. 17*s.* 10½*d.*, being a saving of 1264*4*l. 17*s.* 9¾*d.*, merely on a comparison of those two years. Indeed the average annual saving on the last seven years is almost equally high, and amounts to 1208*4*l. 7*s.* 3¾*d.* So that, on the supposition that the annual expenditure of Samford would have remained stationary if the Poor Law Amendment Act had not been passed, it may be said with truth that even this old incorporation, which had been previously so economically managed that it was quoted as a model when compared with its neighbours, has saved the sum of 8458*4*l. 11*s.* 2½*d.* through the passing of that Act and the consequent co-operation of the Commissioners; being a sum more than double its total expenditure for the Poor during the last year. I cannot at the present moment furnish a similar statement for the two remaining incorporations, without examining the overseers' books for the year ended March 25, 1834; but my impression is that the reduction of expenditure in them is at least equally great.”

55. The following is a statement of the number of parishes or places not yet placed under Boards of Guardians according to the provisions of the Poor Law Amendment Act, distinguishing those under local Acts, those under Gilbert's Act, and those not under local Acts or Gilbert's Act.

April, 1841.		Population in 1831.
Number of Places under Local Acts.	229	1,298,846
Number of Places under Gilbert's Act	288	167,721
All other places not under the Poor Law Amendment Act	259	248,589
Totals not under the Poor Law Amendment Act .	776	1,715,156

56. Of the parishes included in the third of the above classes, a large proportion are kept under the old administration of overseers and justices, on account of their proximity to

parishes incorporated under Gilbert's Act. The Gilbert's Act incorporations, therefore, not only exclude from the benefit of the Poor Law Amendment Act the population which they contain, consisting of 167,721 persons, but also a large part of the population of the other omitted parishes, consisting of 248,589 persons.

57. We have continued to bestow a careful attention on the education of pauper children in the workhouses, and have everywhere sought to introduce such ameliorations in it as existing circumstances permit.

58. In our former Reports we adverted to that portion of the Report of the Committee of the House of Commons which, on the evidence furnished them by our Assistant Commissioners, recommended the adoption of a more comprehensive measure for the education of pauper children in religion and industry. During the present year we have presented to your Lordship a volume of Reports from our Assistant Commissioners, in which the condition of the training of pauper children in workhouses is described, and suggestions of much importance are made for its improvement.

59. We are likewise desirous of representing to your Lordship the importance which we attach to the adoption of such measures as shall ensure the efficiency of the school for the training of teachers, which has been founded under our sanction at Battersea.

60. During the last year the provisions of the Poor Law Amendment Act respecting emigration have not been acted on very extensively. Although we are desirous of affording every facility for well-regulated emigration, and entertain no doubt that over-peopled districts may derive considerable temporary, if not permanent, benefit from this source, we are convinced of the inexpediency of emigration intended merely to relieve a parish of lazy and vicious persons; and we believe that there is often a disposition in parishes to use the powers of the Poor Law Amendment Act for emigration of this sort. On this subject we concur entirely in the views of the Colonial Land and Emigration Commissioners, a Report from whom, relating to a proposed emigration of paupers from an Irish Union, was transmitted to us by Lord J. Russell's direction for publication in our Official Circular, and is also inserted in our Appendix.* We annex to it a Report on the same subject by our Assistant Commissioner Mr. Tufnell.†

61. The emigration of paupers to the Canadas, which had been almost entirely discontinued in consequence of the recent disturbances in those provinces, began to revive during the latter part of last year and has become very active this spring. The shortness of the voyage makes those colonies a more

* App. C. No. 7. IV.

† App. B. No. 6.

desirable place of resort than others where a higher rate of wages is attainable, but of which the distance is very great. In regard to New South Wales, exaggerated accounts of the evils produced in those colonies by the great drought of water operated to check the spirit of emigration in the labouring classes, but when those statements had lost their temporary influence the spirit revived, and emigration to the Australian colonies has become, though not so abundant as in some former years, still very considerable.

62. The disorder in the South Australian colony and the stoppage of the emigration fund have necessarily operated to prevent the emigration of paupers to that place during the present spring. But another outlet for emigration has been opened in New Zealand, and a considerable number of pauper labourers have during the last six months been attracted to that quarter.

63. Early in last year the persons who proposed to colonize New Zealand held out strong inducements to persons to emigrate thither, and we were applied to for our sanction to the expenditure of parochial funds for the purpose of assisting such emigration. For although a free passage was offered, yet considerable expense was necessary to provide the requisite outfit and for incidental matters.

64. Having no means of knowing the actual state of New Zealand when the application was first forwarded to us, we made inquiry at the Colonial Office, and being there informed that New Zealand was not a British colony we refused to sanction the emigration of paupers thither, and we did not authorize such emigration until her Majesty had assumed the sovereignty of those islands and had established a regular government therein. We had then no further hesitation on the subject, and we have now for some time past sanctioned the emigration of paupers to that colony. The emigrants have been conveyed thither at the expense of two public companies—the New Zealand Company and the New Plymouth Company; and a considerable portion of the emigrants have been from the counties of Devon, Cornwall, Kent and Sussex.

65. In many cases of emigration our Assistant Commissioners have had opportunities of communicating with the parishes or the Unions from which the emigration has taken place, and have been enabled to judge of the propriety of the emigration with reference to the parties emigrating, and to advise when any individuals should be prevented from emigrating as unfit, either through infirmity of mind or body, or any other cause. Our advice has been frequently asked with reference to particular cases, sometimes by Guardians, and sometimes by private persons, and occasionally we have had the means of preventing measures which, though well intended, appeared to

us to be likely to be injurious to the parties emigrating or to be otherwise injudicious. This has occurred in regard to several projects for the emigration of young persons.

66. In the Appendix* will be found lists of the number of emigrants who have emigrated under our orders, as far as we have been enabled to procure them; and also a correspondence which has passed between the Secretary of State for the Home Department and ourselves and the Directors and Guardians of the Poor of the parish of St. Marylebone upon the subject of a proposed emigration of certain female paupers from that parish.†

67. We have proceeded during the year with the sale and disposal of parish property. As the new workhouses have been completed in different Unions and have become fit for the reception of paupers, the workhouses of individual parishes have ceased to be required, and it has been deemed expedient to dispose of them as speedily as the necessary arrangements would permit. So also the cottage property possessed by parishes under titles oftentimes very disputable has become an evil in most instances, and the parishioners have been desirous of removing what is generally termed a nuisance. It is obvious that, where old buildings, originally little better than hovels, a character which too often belongs to this species of property, are allowed to be managed by functionaries so little responsible as the parish officers, it is not very probable that they will be properly managed. The parish officers are seldom very strict in the selection of the occupants, or watchful as to the fulfilment of the terms of the occupation. Sometimes a rent has been imposed, but payment of it has been seldom exacted: so that the tenants have held the cottages rent-free, and have thus virtually received relief without the consent of the Guardians.

68. The parish officers have been remiss in exacting either payment of rent or acknowledgment of a tenancy from the occupiers: a cottage upon the decease of an occupant placed there by some former parish officer, has been allowed to be occupied by his widow or children without any fresh acknowledgment, until a right to the possession has been claimed against the parish. Length of occupation and lapse of time are urged against the claim of the parish officers, and such claim is defeated. Even where there is not length of occupation, the occupiers are induced to entertain some vague and indefinite notions of a right to the possession, and not only does it become necessary that formal notices should be served upon these occupiers, but compulsory proceedings under the 59 Geo. III. c. 12., and even the formal steps in ejectments have been required for the recovery of such parish property.

* App. B. No. 6.

† App. B. No. 7.

69. Great expense has thus been incurred, and much irritation of feeling has resulted from the course which has been unavoidably pursued.

70. These and other evils and expenses incident to the possession of cottage property by parishes have led to considerable anxiety on their part to dispose of their interest in them. Once sold and vested in a private owner, the property has been converted generally to some useful purpose. The dilapidated cottages have been substantially repaired and fitted for the occupation of the industrious labourer, or have been wholly removed, and the site has become useful or ornamental to the neighbourhood.

71. We have however discouraged the sale of land upon which there is no building, as such land is generally an adequate investment for the parish, or is likely on a future occasion to be wanted for some parochial or public purpose. We think that the disposal of the land at the present time may prevent the inhabitants of the parish from availing themselves at a future time of public improvements or parochial advantages which the possession of a small portion of land in the parish may enable them to obtain. None of the evils or inconveniences above noticed in regard to buildings and houses are applicable in reference to land.

72. The conveyances of the different property which has been sold are registered in our office and now amount to upwards of 3900. Complete copies are there kept of them; and as we trust those registers will remain undestroyed, a convenient deposit for the evidences of titles derived from parochial possessions is thus supplied.

73. Although we have not deemed it advisable to issue any order under the power conferred upon us by the statute 1 Vict. c. 50, prescribing the forms to be pursued in the conveyances of parochial property, we have prepared forms, the adoption whereof we have recommended to purchasers, and those forms have been found to be almost universally satisfactory. By the use of those forms the process of registration has been greatly facilitated, and the expense of conveyances diminished. We have felt it incumbent upon us to scrutinize with much care and closeness the titles of the property which is offered by parish officers for sale, considering that the subject is one which will not bear the expense of litigation, and where the title has not appeared to be clear, we have used our endeavours to frame such conditions of sale as would meet the questions that might arise upon it.

74. The statute 5 & 6 Wm. IV. c. 69, s. 3. which authorizes the sale of parish property, uses such general expressions as to warrant the disposal of any property belonging to a parish,

whatever may be the public purpose to which it is properly applicable. But we have not sanctioned the sale of any property which appeared to us to belong to any other fund than the poor-rate. Such limitation we have considered was intended by the legislature. Hence, where property is applicable in aid of the church-rate or the highway-rate in any parish, we refuse to give our sanction to the sale.

75. We believe it will be found that the expenses incurred in the sale of parochial property have been generally light. Indeed in some Unions where the Guardians have given much attention to this part of their duties, the expenses have been almost nominal. But we are bound to state that in some instances the Guardians appear to have paid little or no attention to this matter, leaving it to be managed by the parish officers. In such instances the bills of costs have been very heavy. As complaints had been made on several occasions of the large amount of solicitors' bills for this business, we deemed it right in the course of last year to offer our assistance to Boards of Guardians to enable them to determine what charges were proper in the bills of the parties engaged in conducting the sales of this species of property. The Guardians have very frequently availed themselves of this offer, and we have been able to reduce the amount in many cases by advising the withdrawal of charges which were properly compensated by the Clerk's remuneration for his official duties.

76. We take the opportunity of observing that, where the Guardians have selected as their clerk a gentleman of the legal profession, an advantage results in reference to these transactions, inasmuch as his office requires that he shall carry on all the correspondence relative to the sale of parish property without any separate or additional charge.

77. We have pointed out, in our Report of 31st December, 1839, certain defects which exist in the statute 5 & 6 Wm. IV. c. 69, and we trust that the Legislature will remove them by adopting the provisions which have been introduced into the Bill now before Parliament.

78. The property having been sold, we have been desirous, as soon as the proper information was laid before us, to sanction the application of the proceeds of the sale. The great amount of business in this particular department prevents us generally from pursuing this fund and insisting upon its immediate application, and we find the ordinary inattention of persons to parochial matters particularly evident on this subject, so that sums of money are allowed to remain unapplied for a very considerable period in the hands of the treasurer of the Union. We were in the habit of appropriating the money belonging to any parish by a separate order, but we have

latterly adopted the course of appropriating the moneys belonging to several parishes in a Union by one order, whereby much simplicity in the accounts is gained and we are more likely to secure the application of all the money lying in the treasurer's hands.

79. A question of some little difficulty arose as to the proper mode of investing the money raised by the sale of property belonging to parishes, in cases in which there is no purpose to which it can be immediately applied. We have considered that the public funds are the only advisable investment for this property. There can be no doubt as to the security of that investment, and the nature of the public funds is such as to allow of any sum of money being speedily realised by the sale of the stock on the happening of any emergency requiring the instant raising of money. At first the investments were made in the names of individuals, but this mode was open to the objection that the accidents and contingencies of life create inconveniences and sometimes the possibility of loss in such transactions. We have since altered the mode, and as the Guardians of a Union constitute a corporation, we have directed the investments to be made in the name of the corporation. The Bank of England does not generally admit the purchases of stock to be made by corporations in their corporate name; but we have made arrangements with the Governors of the Bank, by which this difficulty was overcome, and a large sum of money has been invested in the purchase of stock in the names of many Unions.

80. In the application of the produce arising from the sale of parish property, we have deemed it right to prescribe the following course: we first apply it to pay off any debt which constitutes a fair and just claim against a parish, but is not a legal charge upon the rates. If the statute 1 & 2 Vic., c. 25, authorises the payment, the debt, if paid at all, can only be discharged out of this fund. The second subject is any other debt being a legal charge upon the poor-rates of the parish, whether incurred before the passing of the Poor Law Amendment Act or since. Under this head we have sanctioned the application of money in payment of the expenses incurred in the valuations of parishes, and the emigration of paupers. We have gladly availed ourselves of this means of discharging Gilbert's bonds where they have existed, which are open to this inconvenience, that no ready or practicable mode exists of procuring their discharge; they are not repayable by instalments, and there is no mode of carrying out in any due course, with convenience, the sinking fund proposed by the Legislature for these debts.

81. The third subject is the payment of the proportion due

from the parish in respect of the cost of building the Union workhouse; and, through the great accommodation afforded by the Exchequer Bill Loan Commissioners in reference to the loans effected with them, and the power of investing in the public funds, there has been no great difficulty in carrying this object into effect.

82. Lastly, the surplus of the sale produce is applicable to any object of permanent benefit to the parish. In this case much latitude and discretion are left to us, but we have laid down some rules for our guidance. As we think it right not to sanction the sale of any parochial property applicable to any other purpose than the poor-rate, so we do not allow the produce of the property sold to be applied to any purpose for which the law authorises the levying of any particular rate, or has provided any other fund. Thus, we do not think it right to apply the produce of the sale of the poor-house towards the repair of the church or the highways, or the procuring of cemeteries. If there be no object directly or incidentally connected with the poor-rate, we have directed the investment of the money in the funds, so that the ratepayers from time to time may receive the dividends, but the principal may abide the necessities of the parish. Should there, however, be any object of permanent benefit to the parish, for which no rate can be laid, and no other fund exists, we have not objected to sanction the application of the money to such an object when the parishioners request it.

83. Thus, we have been often requested to sanction the application of the parochial property towards the building of schools for the poor. Strongly impressed with the importance of the education of the poorer classes, we have been naturally anxious to accede to this request, but we felt bound to consider the primary objects before mentioned, to which the Legislature had appeared to direct the application, and have deemed it necessary in general to satisfy those objects in the first place. The rules for our own guidance which we laid down upon this subject are the following:—

“ 1. The Commissioners will not authorise the application of any parochial property to the purposes of a School where the parish is under any liability in respect of claims which, not being legally enforceable against the rates, can only be discharged out of such fund by the provision of the 1 & 2 Vic., cap. 25, s. 2, unless there is a surplus over that claim.

“ 2. They will in general require that all debts legally enforceable against the poor-rates, and, among the rest, the contribution to the building or repair of the Union workhouse, shall be satisfied before any such application is sanctioned.

“ 3. They will require a resolution by a large majority of the rate-

payers and owners of property in the parish, present at a meeting to be called after due notice, consenting to the application of the property in the manner suggested, and the approbation of the Board of Guardians to the proposal.

“ 4. They will require to be informed whether assistance is proposed to be sought for from the Educational Committee of the Privy Council or any other source.

“ 5. That the site of the school shall be duly secured by a conveyance, and that a draft of the conveyance, the plans, specification, and estimate, shall be approved of by the Commissioners, unless the same have been approved of by the Educational Committee of the Privy Council.

“ 6. That the school shall be open to the inspection of the Government Inspector for the time being, unless objection be made by the parishioners at the time when the above mentioned resolution is passed.”

84. It will be observed that we have not made the inspection of the school an absolute condition, as cases may occur where it is unnecessary, yet we consider a compliance with it as generally expedient.

85. In the Appendix* will be found the tables which show the sales which have taken place during the last year, and the applications of the produce of parochial sales which have been ordered and sanctioned by us during the same period.

86. The Vaccination Extension Act, which passed in the last session of Parliament, and received the Royal Assent on the 23rd of July, 1840, imposed upon the Boards of Guardians and upon ourselves new and important duties.

87. In the performance of our share of these duties, we have endeavoured by every means within our power to obtain and convey to the Boards of Guardians the best information from the highest authorities on this subject.

88. Immediately upon the passing of the Act we placed ourselves in communication with the Royal Vaccine Board in London; we consulted the medical authorities in Dublin and Edinburgh, and several members of the profession who were recommended to us as having had peculiar opportunities of experience, or as having given great attention to the subject.

89. The information obtained from these sources, which was communicated to us with a readiness and a zeal for the public welfare which we cannot sufficiently acknowledge, enabled us to address to the Boards of Guardians throughout England and Wales a letter explaining the objects of the Vaccination Extension Act, and containing full instructions as to the mode of carrying it into effect.

90. These explanations and instructions, which, together

* App. E. No. 7.

with several further circular letters, upon points suggested to us by the inquiries from Boards of Guardians, are contained in the Appendix* to this Report, were in most cases promptly taken into consideration by the several Boards of Guardians, and contracts were accordingly entered into by the Boards of Guardians, either with their medical officers or with other competent medical practitioners, for the vaccination of the residents within the respective Unions.

91. Of the 583 Boards of Guardians, 533 have now entered into vaccination contracts. Of the remainder, some have delayed taking proceedings; others have refused because they have doubted whether the Vaccination Extension Act authorises the payment of the remuneration for vaccination out of the moneys in the hands of the Guardians, or because they have apprehended that the acceptance of the benefit thus provided by the Legislature would, so far as respects the elective franchise, be tantamount to the acceptance of relief or alms, and would operate to disfranchise the party whose child might thus be vaccinated.

92. A Bill, under your Lordship's direction, is in preparation for removing these doubts, and we trust that within a very short time the provisions of the Vaccination Extension Act will have been carried into effect throughout all the Unions and parishes in which Boards of Guardians have been established under the Poor Law Amendment Act.

93. With regard to incorporated parishes and Unions under local Acts, or Gilbert's Act, we have the satisfaction of stating that the Boards administering the affairs of such Unions and parishes, have (except in one instance, and in that for a short time only) shown great willingness to adopt the suggestions which we made to them, and that the vaccination contracts in these localities are now for the most part completed.

94. With regard to the single parishes which are still under the management of overseers, and are not governed by Boards of Guardians appointed under the Poor Law Amendment Act, Gilbert's Act, or any local Act, a small proportion of them have as yet entered into vaccination contracts; and if additional proof had been required to show the relative superiority of the manner in which parochial business is conducted by the paid officers of Unions or parishes as compared with the unpaid parochial officers, it would be found in the correspondence which has taken place in reference to the important subject of vaccination.

95. The following Table will show the monthly progress made in introducing the vaccination arrangements:—

* App. A. No. 7.

“ STATEMENT of the Progress made in complying with the Provisions of the Vaccination Extension Act in the Unions in England and Wales.

Number of Unions in which the arrangements were reported to the Commissioners as being

	completed in	September 1840	62
Do.	Do.	October „	128
Do.	Do.	November „	120
Do.	Do.	December „	103
Do.	Do.	January 1841	50
Do.	Do.	February „	27
Do.	Do.	March „	26
Do.	Do.	April „	17

533”

96. The arrangements for Vaccination which, under our recommendation, or with our sanction, have been adopted in the various Unions throughout England and Wales have generally been as follows :—

97. The Union is divided into districts, and in each district Vaccination Stations have been appointed, so numerous and near to each other, that few persons will have to walk more than two miles to the station, and ordinarily the distance will be much less.

98. The Vaccinator for the district attends at each station periodically, on a fixed day and hour, and attends at the same station on the eighth day (the day-week) afterwards to inspect the cases which he has vaccinated at such first attendance; and having ascertained the result of the vaccination, gives to the party, if it be successful, a certificate to that effect.

99. Within this outline we have sanctioned a considerable variety of arrangements as to the number of stations and attendances. That which we have preferred (if the population is sufficiently numerous to admit of it) is a weekly attendance at each station,—so that the cases vaccinated in one week are inspected the next, and from the cases thus inspected, vaccine matter can at once be taken so as to vaccinate from arm to arm those who are then in attendance to be vaccinated.

100. Where the population is less dense we have recommended a series of weekly attendances during part of the year only; and where the population is scanty, and the stations numerous, we have acquiesced in a very limited number of attendances in the year at each station.

101. In general, however, and more especially where the attendances are less frequent than weekly, we have advised that the Vaccinator should engage to vaccinate any person applying at the Vaccinator's surgery at any reasonable time.

102. We are about to issue a circular letter to all the Unions and incorporated parishes which have completed their Vaccina-

tion Contracts, calling for a return of the number of cases vaccinated, and other particulars of information which appear likely to be useful. We shall likewise invite the observations of the several Vaccinators, and we hope that, from the suggestions which we shall thus obtain, we shall be able to correct any defects that may be shown to exist in the arrangements recommended or sanctioned by us.

103. Almost the only serious difficulty which we have met with in this branch of our duties has been in reference to the remuneration to be paid for vaccination.

104. The sum which we have generally recommended in England and Wales has been *1s. 6d.* per case, subject to modification to meet the peculiar circumstances of districts difficult of access or scanty in population.

105. Having regard to the small amount of time necessary for the performance of vaccination, and subsequent inspection and registration, we believe that *1s. 6d.* per case will be found a sufficient remuneration for single cases where the parties come to the residence of the medical officer, and for groups of cases who are in attendance at a fixed hour at the Vaccination Station.

106. If, however, the average number attending at the Vaccination Station should be found by experience to be very small, or if the Vaccinator should experience a difficulty in inducing parties to attend for inspection, and should thus be prevented from certifying the success of the case (upon which certificate his remuneration depends), unless at considerable trouble and loss of time, we should consider these facts as affording grounds for reconsidering the amount of remuneration, or for such modification of the arrangements, if possible, as might lessen the trouble of the Vaccinator.

107. The expected Vaccination returns, to which allusion has been made, will throw a new light upon this subject. In the mean time, however, we must observe that, although the recommendations which we have made respecting the remuneration for Vaccination have been suggestive, and not peremptory, yet, in a vast majority of the Vaccination contracts, the Guardians and Medical Practitioners have acquiesced in the terms proposed of *1s. 6d.* per case, a fact which induces us to believe that the terms are not inadequate.

108. We will only add, upon this point, that in the first introduction of this measure the difficulty of defining the proper remuneration has been increased by the impossibility of estimating the probable number of persons who will be vaccinated. The annual number of births, which some years hence may afford the means of making such an estimate, cannot now be relied upon for that purpose, and there are no means whatever of ascertaining this number, or of estimating what proportion of them are likely to be vaccinated under the provisions of the

Act ; inasmuch as at the time of passing the Vaccination Act there existed a vast number of unvaccinated persons both adults and children.

109. During the past year we have continued the inquiry into the sanitary condition of the working classes, which we were instructed by your Lordship to make, in consequence of an address of the House of Lords to her Majesty ; and we have likewise, in consequence of a similar instruction, extended the inquiry into Scotland.

110. We have received some important reports on this subject from many medical men of eminence, who have gratuitously given their assistance for this purpose. We hope to present these Reports, together with some Reports from our Assistant Commissioners, and some information from the medical officers of Unions, to your Lordship during the present session of Parliament. We likewise, in last November, addressed a circular letter to the metropolitan Boards of Guardians, calling their attention to the powers of cleansing houses in a filthy state, which are conferred upon them by the 2 and 3 Vic. c. 71, s. 41. A copy of this letter is inserted in the Appendix.*

111. Having given an account of our most important proceedings in England during the last year, we will submit to your Lordship a few remarks on some recent statutes relating to the administration of the Poor Laws. The statutes to which we refer are the 3 and 4 Vic. c. 89, for abolishing the rateability of stock in trade ; the 3 and 4 Vic. c. 27, for renewing the Acts relating to the removal of Irish and Scotch paupers ; the 2 and 3 Vic. c. 54, for regulating the assignment of pensions by paupers ; the 3 and 4 Vic. c. 54, relating to the maintenance of insane prisoners ; and the 3 and 4 Vic. c. 26, for removing doubts as to the competency of rated inhabitants to give evidence in certain cases.

112. In our last Report we shortly referred to some of the inconveniences attending the practice of rating stock in trade, the legality of which had then been recently confirmed by the decision of the Court of Queen's Bench in the case of the *Queen v. Lumsdaine* ; and the Appendix to that Report contained many communications indicating the alarm which the revival of the practice, or the prospect of such revival, had occasioned.

113. The promulgation of the decision in the *Queen v. Lumsdaine* directed attention to the rating of stock in trade throughout England and Wales, in the greater part of which the practice had never before been known ; and the representations of dissatisfaction at the introduction or revival of the practice were so numerous and forcible, and the extent of the inconvenience which must evidently have attended the

* App. A. No. 8.

giving of general effect to the decision was so great, that we thought it necessary to address to your Lordship a further Report upon the subject on the 14th of May, 1840, in which we stated in more detail than on the former occasion, the anomalies in the law as it then stood, and the difficulties and the injustice necessarily attending its application. We subsequently received your Lordship's instructions to prepare a bill to exempt inhabitants of parishes from liability to contribute to poor's-rates in respect of stock in trade, and, with the assistance of Her Majesty's attorney-general, we prepared a bill accordingly. The measure passed; but its operation was extended only to the 31st of December in the present year. It was understood that the measure was thus made a temporary one, in order that Parliament might be able, by means of a Select Committee, to reconsider in a more general and connected manner the subject of rating, which had recently been affected in many very material respects by Acts of Parliament and decisions of the Courts of Law, operating in modes which had not been anticipated.

114. For the purpose of bringing the subject in a more complete manner before Her Majesty's Government, in case such an inquiry should be made, we have been engaged in collecting the results of our experience in the imposition, levy, custody, expenditure, and audit of the Poor Rates, and we propose to lay this matter before your Lordship during the present Session of Parliament, with a summary of the present law relating to local taxation, some suggestions for the removal of existing inconveniences in the operation of this law, and a draft of a bill to realise these objects.

115. The session would, however, appear to be too far advanced to allow, before its termination, of an extended inquiry into these matters, and of any legislation founded on such inquiry.

116. It seems, therefore, to us that the course which would be most desirable to take with reference to the rating of stock in trade would be to introduce a bill similar to that of last session, for the temporary exemption of this kind of property, and with the like understanding, that it shall not be made permanent until the whole subject has been reconsidered by Parliament.

117. It appears likewise to be desirable to deal with a portion of the law of rating, as regards tithes, in a similar manner. The understanding in the House of Lords, with which the exemption of stock in trade was made temporary, appears to have been that the case of the tithe-owners especially required some consideration.

118. Before our last Report, the Lords Commissioners of the Treasury had placed the necessary funds at the disposal

of Mr. Lefevre of the Poor Law Commission, and Mr. Jones of the Tithe Commission, for the purpose of obtaining a conclusive decision upon the conflicting claims of tithe-owners and other rate-payers with respect to the amount at which tithes were rateable. The decision in *R. v. Jodrell* had been understood to give to the tithe-owners a general right to be exempted from a portion of the rate on the net annual value of their tithes, proportionate to the annual value of the profits of the occupiers of land. This effect of the decision was doubted by the Poor Law Commissioners, and the case of *Reg. v. Capel* was selected for the trial of the question, and the question was argued in the Court of Queen's Bench, in Hilary term, and judgment was given in June, 1840, against the tithe-owner's claim.

119. The law being cleared by this decision, the Commissioners were enabled to issue the circulars of the 10th June, and of the 16th September, 1840.* The views stated in the latter circular appear to be generally acquiesced in. But a difficulty in practice, not of law, is still experienced in making the rate on tithe.

120. All hereditaments, including tithe, are required by the Parochial Assessment Act to be rated on an estimate of their net annual value, which is defined by that Act to be "the rent at which the several hereditaments must reasonably be expected to let from year to year," &c. The consideration for the rent of land, houses, and similar property, is the use which the occupier expects to make of them. But the licence to collect the tithes, or the tithe commutation rent-charge, would of itself involve no benefit which would induce a person to become lessee of it; the "rent at which the tithe must reasonably be expected to let" must therefore be such a rent as would leave to the lessee some benefit after he had reimbursed himself for the costs incurred by him in collection, and for his usual losses. This sum might be assumed to be such a sum as is usually paid to money agents receiving and paying over money. But valuers, overseers, and justices of the peace are not agreed upon what is the proper amount to be allowed in this respect; and it would remove much doubt and difficulty, and probably prevent much future dispute and litigation, if a legislative declaration of the amount were made, with the same temporary limit to the operation of the Act as is proposed with respect to stock in trade. The Bill now in the House of Commons, entitled, "A Bill to exempt Inhabitants from liability to be rated as such towards the Relief of the Poor, and to declare the Effect and Operation of an Act of 6 and 7 Will. IV., 'for regulating Parochial Assessments, so far as respects Tithes and Tithe Commutation Rent-charges,'" might

* App. A. No. 9.

be easily modified so as to effect both the objects which we have recommended.

121. Since our last Report we continued, until the close of the year 1840, to issue orders for surveys and valuations, upon application being made to us in the form prescribed by the Parochial Assessment Act.

122. The great expense attending valuations and maps, the existing state of the law, under which valuations, even when made by the highest professional authority, are not binding on the judgment of the overseers, and may be adopted or rejected on their own responsibility, the extreme difficulty of establishing and applying, even with the best assistance of the Tithe Commissioners, any test of the accuracy of maps without resorting to an examination of them on the ground by some independent surveyor, (a proceeding which of course enhances the expense of the map to the parish,) have tended to discourage us exceedingly in this branch of our duty; and we earnestly desire that the attention of the Legislature may be directed to framing some more general systematic mode of valuing, assessing, and surveying the whole of the kingdom, than has hitherto been devised.

123. In our last Report we alluded briefly to the provisions of the Acts 3 & 4 Will. IV. c. 40, and 7 Will. IV. c. 10, with respect to the removal of Irish and Scotch paupers. These enactments were renewed by an Act of last session until the end of the session of Parliament next following the 1st of August, 1843, (3 & 4 Vic. c. 27.)

124. Before that time arrives we shall be prepared to submit to your Lordship some definite recommendations founded on inquiries in Ireland and in England, which would, if adopted by the Legislature, remedy many of the defects of the existing system. In the mean time, we are desirous shortly to point out the nature of these defects.

125. There are two branches of the subject, each distinct in itself, and each imperfectly provided for by the existing enactments.

“1. The grounds of the removal to Ireland or Scotland, and the state of the paupers in this country.

“2. The mode of conducting the removal, and the disposal of the paupers on their arrival in their own country.”

126. 1st.—There is not, as far as we are aware, any mode of contesting the validity of an order of removal of a Scotch or Irish pauper, unless by the indirect and impracticable resource of an action brought by the pauper against the Justices or the parish officers.

127. Litigation on these cases would, no doubt, be a serious evil, and we should much regret the production of a series of

appeal cases on removals from England to Ireland or Scotland. At the same time the legal difficulties which have incidentally shown themselves in connexion with Irish and Scotch removals are so great, and a wrong step inflicts such hardship on an individual, that it appears to us expedient for Parliament, in any future legislation on this subject, to guard as much as possible against the chance of parishes taking advantage of doubtful points where there is no practicable mode of subsequently reversing the proceeding.

128. The courts have interpreted the statutes relating to these removals with the utmost rigour, and in *R. v. Benett and Broughton* (2 Bar. and Ad. 712) they even held that a child could be separated from the mother, although under the age of nurture.

129. The Report of our Assistant-Commissioner, Sir Edmund Head, on the case of Anne Casey, inserted in the Appendix,* will show a few of the difficulties which present themselves with regard to the grounds of these removals. It must be observed, too, that as the cost of the removal is repaid by the county, there is no inducement of interest on the part of the parish to refrain from obtaining orders in every instance in which a *prima facie* liability to be removed exists.

130. In some Metropolitan parishes the charge for these removals has increased enormously of late, as the following return from the parish of Saint George in the East will show.

“A STATEMENT of the Sums paid by the Parish of St. George’s, Middlesex, for the Removal of Irish Paupers during each quarter of the last four years, viz.—

		£.	s.	d.
1837.	Lady Day	23	6	6
	Midsummer	33	4	0
	Michaelmas	29	16	6
	Christmas	29	18	0
1838.	Lady Day	3	7	0
	Midsummer	12	8	9
	Michaelmas	36	15	6
	Christmas	49	16	0
1839.	Lady Day	26	10	6
	Midsummer	5	10	0
	Michaelmas	26	15	3
	Christmas	99	2	6
1840.	Lady Day	17	16	6
	Midsummer	49	15	0
	Michaelmas	369	3	3
	Christmas	284	17	0”

131. We have not had an opportunity of ascertaining whether a corresponding augmentation has taken place in the surrounding districts.

132. Another source of embarrassment is the mixed class of

persons who are removable under the provisions of the Acts above referred to. There is good reason to believe that many Irish labourers, by hard labour and a prudence which is highly praiseworthy, accumulate small sums while employed in this country, but notwithstanding the possession of money, these persons still apply to be sent home to Ireland at the expense of the parish in which they reside, or become chargeable. The following letter from the Clerk of the Stepney Union narrates an instance of this kind :—

“ SIR,

“ 10, Church Row, Limehouse,
25th November, 1840.

“ I am directed by the Board of Guardians to state that they have recently received an application from an Irishman to be passed to Ireland at the public expense, under circumstances which they think right to communicate to the Poor Law Commissioners, as affording a striking illustration of the necessity of caution and discrimination in entertaining similar applications.

“ John Wallis, residing in Ratcliff, who has lived several years in England, receiving high wages as a corn porter, having been ill three or four weeks, during which time he was attended by the medical officer of the district, and received relief in articles of nourishment, applied through his wife to the Board of Guardians to be passed to his native country, with his family of five children, when the Board of Guardians had positive information that only three days previously he had drawn from the Whitechapel Savings' Bank 10*l.* 3*s.*, the amount of his accumulated earnings.

“ It would seem that one probable inducement to be removed by the public charge was the expectation that the family would obtain clothing upon being admitted into the workhouse. The indisposition of the Irish labourers to accept relief within a workhouse, from an apprehension that the change of clothing would lead to a discovery of money concealed about the person, and which is understood to have been relied upon in some quarters, as tending to check improper applications, would not appear to operate very extensively, as it is well known that the Irish are in the frequent habit of remitting their earnings through the post-office. The Relieving Overseer has made inquiries at the post-office in this district, and has ascertained that since the termination of the last harvest and of the hopping season, this has occurred in numerous instances.

“ If it were important for any purpose to collect data for ascertaining the amount of earnings received by the Irish labourers in England, and transmitted from thence to Ireland, it is suggested that the post-office authorities would be able to assist materially in such an inquiry.

“ I have the honour to be, Sir,

“ Your most obedient, humble servant,

“ E. Chadwick, Esq.
&c. &c. &c.”

“ WM. BAKER, JUN., Clerk.

133. To these persons removal is a boon eagerly sought for, and which acts as an inducement to become chargeable.

134. On the other hand, there is a numerous class of Irish, especially in the neighbourhood of London, who under ordinary circumstances earn their own livelihood, at any rate

during the summer months, but in inclement seasons are thrown out of work and deprived of their usual resources. To these parties removal is a penalty looked upon with the utmost dread. As a test of destitution, this fear is far more stringent than any offer of the Workhouse to ordinary paupers can be, and we are convinced that a large portion of the suffering experienced in the neighbourhood of the metropolis during a winter like that of 1840-41 is to be found among those Irish who abstain from applying for parish relief, or refuse it when offered, because they do not wish to be sent home. Many of the market-gardeners about Fulham and Hammersmith are persons of this description. In the Borough of Southwark cases of the following kind are frequent :—

“ Catherine Callaghan, a widow, with four children, earns enough to maintain herself in the summer, but always becomes chargeable in the winter. She obstinately refuses to be sent home to Ireland, and the Guardians of the St. Saviour's Union have hitherto afforded her temporary relief, and refrained from passing her home as a necessary condition of its receipt.”

135. In Rotherhithe parish, applications are frequently made by the wives of Irishmen who are alleged to have deserted their families. The Guardians appear to believe that most of these desertions are collusive, and are made with the view of obtaining relief without the family being removed to Ireland.

136. In Bermondsey, the Guardians have applied to us for advice under circumstances which your Lordship will find detailed in the correspondence printed in the Appendix.*

137. It is clear, therefore, that no one mode of dealing with all the Irish cases can be satisfactory. The indiscriminate offer to pass them to Ireland is a strong inducement to become chargeable to one class, and inflicts great suffering on another, who will submit to any extremity of misery rather than return to their own country.

138. It is possible that an enactment making a continuous chargeability of a few weeks a necessary preliminary to removal might deter the harvest labourers from having recourse to the poor-rates for defraying the cost of their journey, and might prevent wanton removals by making some expense on the part of the parish necessary, so as to cause temporary assistance to be afforded in extreme cases.

139. It is possible also that a restriction on the power of removing Irish or Scotch, who had resided in the parish more than a given number of years, might be found desirable.

140. 2nd.—As to the mode of conducting the removal. We are of opinion that the arrangements at present made for this purpose in several counties are exceedingly defective.

* App. B. No. 8. ii.

We are especially desirous of calling your Lordship's attention to the letters in the Appendix from the Board of Guardians of the Cork Union, and from those of St. George the Martyr, Southwark, and of St. Giles, Camberwell.*

141. The place at which the Irish are landed does not seem in any way to depend on their place of birth, or on the neighbourhood to which they may be desirous of returning. Paupers belonging to Cork are landed at Dublin, and paupers belonging to Dublin are turned ashore at Cork, apparently as best suits the convenience of the contractor.

142. We thought it our duty to call the attention of the magistrates for Middlesex and Surrey to the complaints which we had received with reference to this practice, and we subjoin copies of the correspondence with the Clerk of the Peace of the former county.† From the justices of Surrey no communication has yet been received. We confess that we cannot see the difficulty, even under the existing state of the law, of so making the contract for the removal of Scotch and Irish poor as to secure to each person the certainty of being landed within a reasonable distance of his own home or native place; and the absence of such a precaution appears to be an aggravation of the evils necessarily attending the whole proceeding, which, if unavoidable, is much to be lamented.

143. In a late case the Board of Guardians of the parish of Saint George the Martyr, Southwark, directed the captain of the vessel in which a pauper named Catherine Ryan was removed by an order of justices, to give the woman 2*l.* on her arrival at Dublin, in order to defray the expenses of her journey to Cork. Catherine Ryan, on being landed, immediately employed this money to pay the cost of her passage back to London, and on the 14th of April last she and her two children again applied for relief, in the very same parish from which she had been removed a few weeks before.

144. The communication from the Cork Board of Guardians, which we have before alluded to, refers to the destitute condition in which persons sent from England are landed in Ireland, and we hope, by conferring with the newly established Boards in that country, to be hereafter able to recommend some arrangements which may mitigate the evils complained of, provided that the regulations made on this side of the water by Justices in Quarter Sessions are so modified as to discriminate the ports at which paupers may be landed.

145. One of the statutes which received the royal assent in the year before last was for altering the law as regards the assignments of pensions of soldiers and sailors (2 & 3 Vic., c. 54). The measure was not proposed by us, but originated

* App. B. No. 8. iii., iv., v.

† App. B. No. 8. vi.

principally with the Commissioners of Chelsea Hospital, who were desirous of avoiding various frauds which were continually practised upon a class of men whose infirmities and proverbial want of prudence rendered them peculiarly exposed to artifice and fraud.

146. We cannot refrain from expressing our doubt whether the system of administering these public pensions is not liable to serious objections. The payment is made in a gross sum every quarter of a year, and is paid in advance. The pensioner thus receives a sum of money beyond his immediate necessities, and when he possesses strict prudence and great restraint, will save, for his use during the ensuing quarter, the amount which he does not want immediately: but this prudence and forethought rarely exist. The amount of the first payment is rapidly consumed, and the next payment is forestalled. It is in many cases assigned or pledged; in others, debts are contracted with the landlord or the shopkeeper, to be discharged out of the next coming payment. As that payment is dependent upon the life of the pensioner, there is no small risk of loss in the supply of articles to him upon credit, and this can only be compensated by the price put upon those articles.

147. The 59 Geo. III., c. 12, introduced the system of parochial assignments. Probably the only object of the provision was to secure repayment to the parish officers of the relief afforded by them to paupers, but a practice arose to a great extent of the parish officers being in a certain manner the bankers of the pensioners. The overseers advanced weekly payments to the pensioners residing within the parish, and received the assignment from the pensioner of the next payment of the pension, out of which they were to reimburse the parish for the expenditure. If the pauper died before the next day of payment, as he had been paid in advance, nothing was due, and the overseers could claim nothing in respect of the assignment. Hence large sums were continually lost by parishes through this system. If the money had been advanced as relief to paupers only, there would have been no ground of complaint, as the case would not have differed from other instances of unrepaid relief. But the pensioners were frequently not paupers, nor properly to be so considered. The overseers, therefore, had a duty cast upon them wholly foreign from those naturally belonging to their office, and the parishes incurred an expense altogether beyond what was contemplated by the laws for the relief of the poor. The statute now under consideration was intended to obviate these evils, and probably will do so to some extent, but we doubt whether it can entirely.

148. This statute provides that no assignment by a soldier or sailor of his pension shall be made, except in return for relief supplied to him or his wife or family. If he be a pauper,

and is in the workhouse, the cost of the relief is to be recovered out of the pension by means of a Minute of the Board of Guardians, to be transmitted to the Commissioners of Chelsea Hospital, or the Paymaster-general, who are to cause the payment to be made to the Guardians out of the amount due to the pensioner.

149. The third section provides, that if a pensioner shall apply for temporary relief to the Guardians or Overseers, he may assign the next payment of his pension to such Guardians as a security for the amount that shall have been advanced by them for the temporary relief of the pensioner, and the payment of the pension after such assignment is to be made to the Guardians, who are to retain out of it the sum which they shall have advanced on such security, and are to pay over the surplus to the pensioner. This clause has been found to be not without difficulty in its practical effect. The term *temporary relief* appears to imply that only paupers should receive any assistance from the Guardians, and that a pensioner could no longer use the Guardians or Overseers as his agent to draw upon weekly. Such, we presume, was the intention of the Legislature. But we believe that many Boards of Guardians have felt indisposed to act upon this supposition, and confine the supply of the weekly payments to mere paupers, but were willing to continue it to the pensioners as heretofore. In many cases, undoubtedly, the pensioner did require continuous relief, and his circumstances were such as not to authorise the Guardians to insist upon his receiving the relief in the workhouse. But this continuous relief seemed not to authorise such an assignment as would be of much benefit to the Guardians. If, on the first application, the pension was assigned, it was only available as a security for the sum actually then advanced; and if the Guardians had continued to supply the weekly sum until the end of the quarter, a doubt would have arisen whether the assignment could be made for more than the sum then advanced. Independently of which doubt, it was by no means clear that the pensioner would then assign his pension, having received all the benefit which he required, without such assignment.

150. We were by no means satisfied of there being any mode of obviating this difficulty, but we suggested the following course: that the Guardians should, upon the first application of the pauper, ascertain the amount that he would probably want during the remainder of the quarter, and make an order upon the Relieving Officer to advance that amount to the pensioner during that period, by specified weekly payments, and to take the assignment of the pension as a security for the total amount so ordered to be paid.

151. So far as the Guardians of the Parish or Union advance money in this manner to pensioners, not being paupers, it is

manifest that they are exposed to the same losses as those which fell upon the Overseers under the former system. If the pensioner dies before the payment falls due, the money advanced by the Relieving Officer will not be repaid, and consequently the Guardians will lose what they had so directed to be paid. Thus, to the extent to which these sums are advanced by the Guardians, the pensioners are paid out of the poor-rates of particular districts, instead of out of the general revenues of the country. The proper course would undoubtedly be that the Commissioners and the Paymaster-general should take some means to supply a weekly payment to the pensioners of the stipend which is provided by Government for them.

152. It will be observed that the statute requires that the payment should be made to the Guardians of the Union or parish, and a question immediately arose, when the Act came into operation, as to the mode of carrying this into effect. The Guardians could not receive the money personally, or at any meeting of the Board, and the payments were made by the Commissioners of Chelsea Hospital and the Paymaster-general, through the collectors of Excise duties, who attend at particular places on given days. It was therefore necessary that some provision should be made for the receipt of the pensions by the Guardians.

153. Several means were suggested to us: it was proposed that the clerk of the Guardians should receive the money; that the Treasurer should at once receive it; or, that it should be received by the Relieving Officer. We considered that the duties of the latter officer would enable him, with the least inconvenience, to receive the pensions, and we accordingly made such arrangements for this purpose as appeared requisite. The Commissioners of Chelsea Hospital and the Paymaster-general assented to the plan which we proposed, and have since paid the sums due to the different Guardians, either to the Relieving Officer or the Assistant Overseers, where the latter perform the duties of Relieving Officer. We have printed in the Appendix our instructions to the Guardians upon the subject.* It will be seen that we proposed a temporary expedient, and we have not as yet had time to ascertain whether any different course will be required.

154. The 3 & 4 Vic., c. 54, was passed to make further provision for the confinement and maintenance of insane prisoners, and its provisions more particularly apply to the remedy of certain defects in the former state of the law relative to such prisoners. The confinement of a person insane at the time of his apprehension and committal to prison, or becoming insane

* App. A. No. 10.

during the period of his imprisonment, until he becomes sane, in some asylum, is authorized by it.

155. There is a clause in the Act which authorizes the Justices of the Peace of the place where the prisoner is confined to inquire into the settlement of such prisoner, and his pecuniary circumstances; and where it shall not appear that he is possessed of means sufficient to provide for his maintenance, then to make an order upon the Overseers of his parish to pay the reasonable charges for inquiring into such person's insanity, for the conveyance to the asylum, and a certain weekly sum for maintenance. When the place of settlement cannot be ascertained, the order must be made on the treasurer of the county.

156. If the person is possessed of property, such property is to be applied towards the maintenance of such prisoner, and the Justices may make an order upon the Overseers of the place where it happens to be, to seize the same or so much as may be necessary to defray the above charges, who are to account for the same to the Justices of the place where the order was made, at their next special sessions.

157. An appeal is allowed to the Overseers of the parish, and where the parish is in Union, or under Guardians, to the Guardians of the Union or parish, or the Overseers of the parish, against the order of settlement, to which the Clerk of the Peace shall be the respondent.

158. The 9 Geo. IV. c. 40, s. 54, contained a power similar to that in the present Act applicable to insane persons confined by order of any court or by the King's order; but although it was enacted that the property of a prisoner, if sufficient for his maintenance, should be applied thereto, no provision was made to enable it to be reached.

159. The 3 and 4 Vic. c. 26, was introduced by Lord Denman to remove doubts which existed as to the proper construction of the 54 Geo. III. c. 170, s. 9, whereby rated inhabitants were enabled to give evidence on behalf of their parishes. The Court of Queen's Bench had some years ago given a construction which had considerably narrowed its operation, and that court having had the statute again before them, the Judges took a different view of it, and extended the meaning conformably with a decision of the Court of Exchequer. His Lordship deemed it more correct to procure another Act to be passed, which in general terms enacts that no person shall be disqualified from giving evidence, on account of his being liable as an inhabitant to be assessed to parochial rates. A second clause provides that no Parochial or Union Officer, being a nominal party to any proceeding, shall be prevented from giving evidence therein, by reason of his being a party thereto. Such fact constituted a legal incapacity in

many persons to give evidence, which was often found to be productive of great inconvenience, and the present enactment is very salutary.

160. In consequence of instructions which we received in last summer from Her Majesty's Government, we took measures for reducing the number of our Assistant Commissioners in England. At that time there were seventeen Assistant Commissioners in England, each having a district. At the present time there are thirteen Assistant Commissioners in England, of whom each has a district. Besides these thirteen Assistant Commissioners, we likewise retain Dr. Kay; one moiety of whose services is given to the Committee of Council for Education, of which he is secretary; and the other is at our disposal, in reference to the education of pauper children, and the subject of medical relief.

161. We propose in a short time to fix the number of districts for the Assistant Commissioners in England at twelve, below which number they ought not, in our opinion, to be reduced; and we annex in the Appendix a statement of the districts thus divided.* It will be observed that some of the districts, from their area and the number of their Unions, almost exceed the powers of a single Assistant Commissioner: for example, the whole of Wales, with parts of Herefordshire and Shropshire, forms one district. Another district comprehends Northumberland, Cumberland, Durham, and the North Riding of Yorkshire.

162. We have likewise prepared instructions for the Assistant Commissioners, which are intended to describe the duties which they ought, in our judgment, to perform, now that the formation of new Unions is nearly completed. We subjoin a copy of these instructions.

“INSTRUCTIONS to the ASSISTANT POOR LAW COMMISSIONERS.

“Sir,

Poor Law Commission Office.

“1. THE recent reduction in the number of the Assistant Commissioners acting in England having necessarily led to a considerable increase in the number of Unions confided to your charge, and the sphere of your duties being thus enlarged, the Commissioners deem it right to issue for your information and guidance the following instructions:—

“2. The Commissioners regard your duties as comprised, for the most part, under the following heads:—

“1. To examine into, and report upon, the state of the workhouses, and of the in-door and out-door relief in the several Unions in your district.

“2. To attend the meetings of Boards of Guardians.

“3. To take the averages of Unions.

“4. To make special inquiries into cases of alleged hardship sustained by paupers, and into cases of alleged malversation or misconduct of Union officers.

* App. E. No. 9.

- “5. To collect and diffuse information relating to the administration of relief, the state of pauperism, and the condition of the industrious classes.

I.

“3. The number of Unions under your superintendence will render it impossible for you to pay very frequent visits to each of them; but the Commissioners think that you should not on any account omit to visit the workhouse of each Union once in six months, independently of your attendance at the meeting of the Board of Guardians.

“4. The points to which your attention should be principally directed at such visits are the following :—

“5. You should in the first place carefully inspect every part of the workhouse; and in making this inspection you should not content yourself with examining merely its principal parts, but should look carefully into its minutest details.

“Its general state of repair;

“Its drainage and ventilation;

“The cleanness of the house and its various offices, and especially the beds and bedding;

“The orderly arrangement of the stores;

“The proper management of the meals;

“The state of the probationary wards, and of the rooms appropriated to the confinement of refractory paupers;

“The sufficiency of the infirmary, or sick wards;

should each be the subject of your examination.

“6. The health and general welfare of the inmates you will of course diligently inquire into.

“7. An examination of the questions in the Visiting Committee's Book (which are appended to this communication) will direct your attention to the most obvious subjects of inquiry; and the observations of the Visiting Committee, entered in that book, will bring under your notice any remarkable occurrence which may call for explanation. To the detailed questions which are there suggested, the Commissioners will only add that you should yourself examine the children who are under education, and satisfy yourself that they are properly attended to, and are making due progress. You should also test the efficacy of the education and training, by inquiring into the results as shown by the conduct of those boys and girls who have gone into service from the workhouse.

“8. You will, of course, be ready to receive any complaint which may be made to you by any of the inmates; and they should be made to understand that it is open to them to bring before you any neglect or ill-treatment to which they have been subjected:

“9. You will bear in mind the order recently issued by the Commissioners respecting punishments in workhouses, and which has been of late inserted in the workhouse regulations, and their minute in relation thereto; and you will report any matter worthy of notice which you may find recorded in the Punishment Book.

“10. You will take care also that the order above adverted to is duly hung up in the different parts of the workhouse therein mentioned.

“11. Having inspected the workhouse, and inquired into the condition of its inmates, your next duty is to examine the books of the

Union. This examination is not so important in reference to the technical and arithmetical accuracy with which the books are kept (and for which the clerk and the auditor must mainly be depended on), as in reference to the substance of the proceedings and facts which they profess to record.

“12. From the Minutes of the Board of Guardians, the Admission and Discharge Book, the Application and Report Book, the Medical Officers' Books, and the Relief Lists, you will be able, in a great degree, to judge whether the rules of the Commissioners as to relief have been duly observed; and you will not fail to bring under the notice of the Guardians, and also of the Commissioners, in the absence of explanation, any deviations in this respect.

“13. You should ascertain whether the Guardians ever absolutely refuse relief; and if so, you will do well to inquire into the reasons of this course of proceeding.

“14. Where the workhouse has been actually offered to, and refused by an applicant, if you are of opinion that the case of the applicant was one of real necessity, you should endeavour to ascertain the result of the refusal of relief by such applicant. The Commissioners believe that in such cases you will generally find that the refusal of relief in the workhouse by the applicant has arisen from the possession of some means or resources which were withheld from the knowledge of the Guardians. Occasional illustrations of this operation of the workhouse will increase the confidence of the Guardians in this mode of relief.

“15. If, on any occasion, relief in the workhouse should have been refused by a party really and *bonâ fide* destitute, and any evil consequences have ensued, you should inform yourself of the particulars of such case, and report them to the Commissioners.

“16. You should also report to the Commissioners any case which may come before you in which any inmate of the workhouse has shown an indisposition to accept the offer of work, and has preferred remaining in the workhouse to supporting himself and his family by his own labour.

“17. If such cases as the above were not unfrequently to occur, the Commissioners would be disposed to infer that some modification had become necessary in the discipline of the workhouse, which should not be such as not to repel the really destitute, nor to attract those who have any other lawful means of procuring subsistence.

“18. With regard to those classes of cases in which out-door relief is given, you should watch vigilantly the appearance or growth of any abuse in this branch of administration.

“19. Under this head, the Commissioners desire your earnest attention to the cases of partial relief and non-resident relief, and especially the latter. The Commissioners believe that it would well repay the time and attention which you might devote to the following up, by personal inquiry, some cases of this nature. Where the exposure of the frauds which so frequently attend non-resident relief, and the injurious effects of relief in aid of wages, can be placed before the Guardians, and illustrated by individual instances, the advice and suggestions given by you will necessarily have a far greater effect than when conveyed abstractedly.

“20. The Commissioners deem it very desirable that you should occasionally yourself visit individual paupers, and make inquiries into their condition and relief. Such visits and inquiries would assist you in ascertaining whether the relieving officers faithfully perform their duty to the paupers and the rate-payers, and they would show to the poorer classes that the superintendence of the Commissioners and their Assistant Commissioner is not established merely to check abuses and frauds, but also to prevent the neglect or inadequate relief of the really destitute.

“21. You should, moreover, inquire particularly into the mode in which the relieving officer distributes the relief to the applicants, and the arrangements which the Guardians may have adopted for ensuring and notifying the regular periodical visits to all parts of his district. There appears to be some diversity of practice on this point. In the Westhampnett and some other Unions, the relieving officer keeps a diary of his proceedings; but this useful regulation has not been generally introduced. The Commissioners subjoin to this communication a form of a relieving officer's diary,* which you can suggest for introduction in those districts in which you find that an equally efficient and convenient form has not yet been adopted.

“22. An examination of the amounts given as out-door relief will frequently raise the question whether this mode of relief is not resorted to by the Guardians under a false notion of economy in the particular case, and whether applicants are not sometimes induced to accept inadequate relief, by the offer of the alternative of the workhouse. The cases in which the smallest weekly sums are given are those in which this is most likely to have occurred.

“23. In various Unions the measures recommended by the Commissioners for the suppression of mendicancy, and for ensuring prompt relief to the destitute wayfarer, have been adopted with more or less modification. You should carefully observe and report on the nature of these measures, and their result; and you should especially notice whether adequate precautions are taken on the admission of this class of paupers to prevent the introduction of any disorders of a contagious character, and whether the arrangements for setting vagrants to work in return for relief are effective.

II.

“24. You should endeavour to be present at a meeting of the Board of Guardians of each Union in your district not less frequently than twice in each year.

“25. On these occasions you should be an attentive observer of the proceedings of the Board, taking care to explain and enforce correct principles, and preventing (as far as you can) the infringement of the Commissioners' regulations. You will confine your interference as far as possible to that portion of business which involves points of principle; being ready at the same time to afford your advice or suggestions on any matter which may come before the Board.

“26. The Commissioners do not doubt that you have acquired an entire familiarity with the accounts, and other details of management, so as to be able to explain clearly and promptly any difficulty which

* See App. A. No. 11.

may arise at the Boards. You should also acquire a sufficient knowledge of the statutes and legal decisions on the Poor Laws, to enable you ordinarily to solve the questions which arise at the meetings of the Boards. You can only give to the Guardians that aid which is expected from an Assistant Commissioner, by making yourself thoroughly acquainted with the business that they are transacting; and you cannot acquire their confidence, unless they are convinced of the superior knowledge which your exclusive devotion to these subjects and your extensive experience place within your reach.

“27. You should be careful, moreover, not to give any Board of Guardians just ground for complaint that you have neglected to visit them, or that your visit has been hurried or useless.

“28. When your attendance on a Board of Guardians takes place on the occasion of the appointment of any important officer of the Union, you should call the attention of the Board to the passages in the Commissioners’ circular letter to the Board of Guardians of the 31st of January, 1837, which are applicable to the case.

“29. You should bring under the notice of the Guardians the duties of the officer they are about to elect, the qualifications necessary for the performance of those duties, which of those qualifications are claimed by the candidates respectively offering themselves, and what evidence, either of past conduct or of character, the candidates produce in support of the qualifications which they claim. The Commissioners feel confident, that in the face of such a statement, plainly and impartially made to them, the Guardians would, notwithstanding previous canvass, generally come to a correct decision.

“30. In reference to the appointment of officers, the Commissioners have further to state to you, that they are aware that the number and frequency of these appointments will ordinarily render it impracticable for you to take the necessary steps for acquainting yourself with the qualifications of the officer to be appointed, or to attend the Boards of Guardians on the day on which such appointment is to be made.

“31. The Commissioners trust, however, that by requiring all appointments to be notified to them by Boards of Guardians in a form specially provided for the purpose, they shall be able to relieve you from some portion of the duties which you have hitherto performed in reference to this subject.

“32. Notwithstanding that the occasional and special business already adverted to will give you additional opportunities of seeing those Unions which you may thus visit, yet as to most of the Unions, the interval between your ordinary visits will be so long as to render it highly important that you should be kept regularly and promptly informed as to the state of the in-door and out-door relief in your district.

“33. Already the Assistant Commissioners in some districts have with this view directed the clerks of Unions to furnish them with weekly returns, showing the number and nature of such applications, and also with returns of the weekly state of the inmates of the workhouse, and likewise with a statement of the business transacted at the Board. This information not only directs the Assistant Commissioner on his visits to the Unions, so as to enable him to make them when they may be most useful, but, by showing any unusual pressure, enables the

Commissioners to judge whether any modification of their regulations is necessary.

“34. The general condition of the labouring classes, also, which may be not incorrectly inferred from the state of the relief required, can thus at any given time be brought under the view of the Government.

“35. The Commissioners are far from desiring that you should abandon any of the sources of information to which you have hitherto had access, or that, in case you have the benefit of corresponding with any intelligent guardian in your district upon occurrences of importance, you should relinquish that correspondence, but they think that distinct provision should likewise be made for obtaining such information as is above adverted to, by regular weekly or fortnightly returns.

“36. Hitherto those returns have been confined to the state of the inmates of the workhouse and the actual amount of out-door relief. But in the absence of information as to the number and description of the applications for relief, it may be that all who have applied have really received it, or that a very extensive pressure, of which the Commissioners ought to be aware, has been firmly resisted. The Board will hereafter prescribe a form for communicating to you the required information, arranged in such a mode as to create little additional trouble to the clerk of the Union.

III.

“37. With respect to the taking of averages, the Commissioners have already given you full instruction upon that subject, and they will only add here that the minute examination of the accounts which is rendered necessary on your part to ascertain the averages, will afford to you a valuable opportunity of detecting abuses in the parochial expenditure, and of ascertaining whether the auditor has duly performed his duty.

IV.

“38. With respect to the inquiries which you may be called on to institute as to alleged cases of hardships sustained by paupers, and as to alleged malversations and misconduct of paid officers, it is to be observed that the Poor Law Amendment Act confers on the Assistant Commissioners powers specially intended for this purpose, viz., a power of summoning witnesses for any distance less than 10 miles from the place of their abode, and a power of examining them upon oath (s. 12, 13) ; and a provision is made by the same Act for the payment from the poor rates of the reasonable expenses of witnesses so summoned (s. 14) ; no such power has been conferred by the Legislature upon the Board of Guardians, or any other of the local administrative functionaries, and, therefore, a voluntary inquiry into alleged abuses in the administration of the Poor Laws can only be made by an Assistant Commissioner.

“39. If, therefore, it should come to your knowledge that any Board of Guardians within your district intends to originate any inquiry into the conduct of one of their officers, it is advisable that you should make arrangements to attend such Board, in order that you

may assist in eliciting the facts of the case by means of the powers you possess of summoning witnesses and of examining them upon oath.

“40. In cases in which the Assistant Commissioner inquires into the conduct of a paid officer of a Board of Guardians, it is desirable that such inquiry should be held in the presence of the Board of Guardians or of some of its members, and also of the officer himself. Questions may properly be put to the officer relating to the matter charged, inasmuch as every paid officer is presumed to accept his office on the implied condition of explaining his conduct in regard to any imputation which may be made upon it upon apparently reasonable grounds. The witnesses should be examined by the Assistant Commissioner, who will of course put any proper question to a witness which may be suggested by any person present, and which may seem to tend to elicit the truth; the Assistant Commissioner may, however, if he should think fit, permit any witnesses to be examined by a party whose conduct is in question. Applications have sometimes been made to the Commissioners to permit solicitors or counsel to attend at an inquiry held by an Assistant Commissioner. The Commissioners do not wish to lay down any rule on this point, and in case of any such application being made, they will leave the Assistant Commissioner to exercise his discretion thereon, according to the circumstances of the case.

“41. You should bear in mind, that although you may exclude or admit any persons from or to any inquiry you may hold, so far as you have the control of the room in which it takes place, you have no power analogous to that of a judge or police magistrate to keep order in a court of justice. On this account, as well as from the nature of the subjects of your inquiries, you may not unfrequently find it necessary, instead of admitting all persons indiscriminately to the inquiry, to admit such persons only as you may wish to be present.

“42. Before they quit this subject, the Commissioners will remark that it is most convenient that all notes of the evidence of witnesses taken at such an inquiry should be in the form of depositions, written in the first person, and should be signed by the witness after having been read over to him.

V.

“43. The collection and diffusion of useful information as to the management of workhouses, the administration of out-door relief, the state of pauperism in general, and the welfare of the industrious classes, is an important function of the Poor Law Commissioners, and can only be accomplished by the zealous co-operation of their Assistant Commissioners.

“44. You will find no part of your duties productive of results so obviously and immediately beneficial as your transplanting into a Union the arrangements and modes of management which, either of your own personal knowledge, or by means of information communicated to you from the Poor Law Commissioners, you know to have been introduced into other Unions with successful results.

“45. In such cases, the Assistant Commissioner's advice is aided by the illustrations which he can furnish from the Union from which he derives his example, and which provide him with a ready answer to objections which are generally made to any plan, however beneficial, unless based upon experience.

“ 46. The Commissioners recommend your especial attention to this mode of turning to the best account the knowledge and experience thus obtained.

“ 47. There is hardly any branch of the administration of relief in one Union which may not furnish some points worthy of imitation and adoption in other Unions. More especially is this the case in the details of management connected with the general sanitary condition of the inmates of the workhouse, the dietary, the cooking and clothing departments, the mode of distributing relief to out-door paupers, and the education and training in the schools.

“ 48. The absence of particular diseases in any workhouse may draw your attention to its cause, and may lead to your being able to produce the same desirable results in other Unions. Any material difference in the cost of maintenance of a given number of paupers may suggest (where the dietaries are similar) methods of preventing waste which have been found successful elsewhere, and as between different dietaries, the adoption of that dietary which your observation shall have shown to be at once the most salubrious and the cheapest. The present state of the dietaries, which were issued upon experience derived from the arrangements previous to the Poor Law Amendment Act, well deserves your attention, and will repay the trouble of accurate observation and comparison.

“ 49. It is needless to enter at greater length on this part of the subject; for it must be obvious to you, that this circulation of useful experience is one of the advantages which the public has a right to look for from a central commission, with local assistants. The Commissioners, therefore, will only add, that in this and in all other respects, you may rely on receiving from them prompt information of every useful improvement which is introduced in Unions which are not comprised in your district, in order that you may diffuse the information amongst those Boards of Guardians whose proceedings you assist and superintend.

“ 50. An additional field of usefulness is open to the Assistant Commissioner if he avails himself of the means at his disposal to investigate the causes of pauperism.

“ 51. In the forms of the Application and Report Book and the Admission and Discharge Book, columns are appropriated for the entry of the cause of the pauperism of the applicants. This information was required not merely in order to enable the Guardians to verify the truth of the applicant's statement, and to prevent fraud, but with the hope that the pauperism would thus be traced in many instances to causes which might be diminished, if not entirely removed, by precautionary regulation, or by the suggestion of practical measures, which admit of being effected through the influence of the Guardians.

“ 52. As examples of the causes of pauperism, the Commissioners would point out the insalubrity of the dwellings of the poor, or of the place where they are situate; the want of precautionary arrangements connected with the peculiar employments of a mining or manufacturing district; intoxication, produced or encouraged by the practice of paying wages at public-houses, or at long intervals. These, amongst other causes, are well worthy of your investigation; and opportunities may not unfrequently occur to you of laying the foundation of much permanent good in a district, by directing the attention of the Guardians

and owners of property to any circumstances which unfavourably affect the condition of the poor.

“ 53. In conclusion, the Commissioners desire to impress upon you, that the peculiar nature of your office gives you opportunities which fall to the lot of few other public functionaries, of acquainting yourself with the condition of the working classes in your district, and that you and your colleagues are the only responsible public officers whose especial duty it is to observe the condition of this, the most numerous portion of the community. The Commissioners feel assured that you will zealously avail yourself of these opportunities, and that, so far as may be consistent with the due performance of the duties strictly appertaining to your office, you will cheerfully aid in procuring any information which may be required for the use of Her Majesty's Government, or the Legislature, with the view of promoting the welfare of the labouring classes.

“ Signed by order of the Board,

Secretary.”

163. In giving an account of our proceedings in England during the last year, we have abstained intentionally, so far as we were able, from adverting to the questions of Poor Law administration which are now under the consideration of Parliament. Before, however, we conclude this part of our Report, we cannot omit stating that, since the institution of the Poor Law Commission, all the proceedings of the Commissioners have been directed to a faithful execution of the intentions of the Legislature, which are embodied in the Poor Law Amendment Act. In particular, the intention of gradually withholding out-door relief from the able-bodied is declared in so explicit and unambiguous a manner as left the Commissioners no option as to the course which they should pursue. The power of making general regulations which the Poor Law Amendment Act confers upon the Commissioners may be more ample and more important in its effects than the similar power which is usually conferred upon administrative departments; but for the exercise of this power the Commissioners are in the highest degree responsible. Instead of our powers being, as they are sometimes supposed to be, absolute and arbitrary, it appears to us that we are subject to nearly all the possible varieties of responsibility, both legal and moral, in respect of our official acts; forming, in the aggregate, a security against abuses of power which can never be obtained against the acts of a merely local authority.

PROCEEDINGS IN IRELAND.

164. WE will now continue the detail of our proceedings in bringing the Poor Relief Act into operation in Ireland, observing generally the same order as in our last Annual Report, which ended with the parochial year, on the 25th March, 1840.

At that time, 104 Unions had been declared, and we then thought it probable that 30 more would be necessary for including the whole country. This, however, we now find to have been an over estimate. The number declared up to the 25th of March of the present year is 127, and only three more are necessary, the formation of which is since completed—and they will be declared in the course of the present month ; so that the entire number of Unions in Ireland will be 130. The particulars of the Unions declared since those comprised in our last Annual Report are inserted in the Appendix.*

165. We detailed very fully in our last Annual Report, the mode of proceeding which we adopted, and the principles by which we were governed, in forming the Unions ; and we also gave in the Appendix, as a specimen of the manner in which this portion of our duties was performed, a Report of each of our Assistant Commissioners on the formation of a Union. It does not appear to be necessary, therefore, to do more on the present occasion than to state that we have adhered to the course there explained, and generally with like results ; and we have reason to believe that the new combinations into which the whole of Ireland has now been formed, will work harmoniously, and be productive of very important benefits in the several localities, independently of Poor Law administration.

166. At the date of our last Annual Report, sixty workhouses had been contracted for and the buildings were in different stages of progress. The precautions which we deemed to be requisite in conducting these operations were then also fully explained. The number of workhouses contracted for and built, or in progress of building, up to the 25th of March last, is 115, and the Architect's Report in the Appendix† contains a statement of the general operations in this department, to which in all its details our unceasing attention has been given and which certainly requires more than ordinary care and vigilance. The contracts have been entered into so gradually and the works have been spread so equally over every part of the country, that although the number of buildings actually in progress at one time has been greater than we could, at first, have ventured to reckon upon as being either safe or expedient to undertake, we yet do not find that the price of labour or materials has been much affected, or that any other considerable inconvenience has arisen. The progress of each Union, as respects the workhouse, is shown in a tabular form in the Appendix,‡ in continuation of a similar Table in the Appendix to our last Annual Report.§

167. In that Report we also adverted to the delay and embarrassments which often attended the obtaining of an

* App. E. Nos. 10, 11, 12. † App. D. No. 1. ‡ App. E. No. 13.

§ Sixth Annual Report, 1840, App. E. No. 10.

eligible workhouse site. At one time indeed we despaired of being able to overcome the difficulties and impediments which we encountered in this respect, owing to the peculiar circumstances connected with landed property in Ireland; and we had prepared a short Bill, with the view of soliciting your Lordship to obtain from Parliament additional powers for enabling us to overcome these impediments. We have, however, succeeded in making such progress, in spite of existing difficulties, that we now hope to be able to complete our arrangements without an application to the Legislature on the subject.

168. During last summer, the Commissioner resident in Ireland inspected every workhouse then building in Ireland, and examined every workhouse site purchased or intended to be purchased. This visitation was very laborious, and necessarily occupied considerable time, although every exertion was made to shorten it as much as possible. The personal inspection of the works by a Commissioner was productive of much benefit at that period, and will also, we think, be desirable in the present year, and possibly in the year following. The neglects and irregularities which are sure to arise in so extensive an operation can only be kept in check by such examinations.

169. The past winter was unusually long and severe. It began early and continued late, and has greatly interfered with and impeded the progress of the several buildings. The contractors, however, are generally sensible of the value of time, and are now for the most part making every exertion to recover that which has been unavoidably lost; so that we trust the completion of the buildings will not, in any case, be delayed much beyond the period stipulated in their contracts.

170. Fourteen workhouses have been completed, and opened for the relief of the destitute poor:—namely, the three stated to have been declared at the time of our last Report, North Dublin, South Dublin, and Cork; and eleven subsequently declared, viz.—

Londonderry,
Belfast,
Clonmel,
Lisburn,
Lurgan,
Balrothery,

Kilmallock,
Newcastle,
Rathkeale,
Castlederg,
Waterford.

These last, with the exception of Londonderry, have not been sufficiently long in operation to warrant our speaking of their progress at present, but we have no reason to doubt that they

will work well. The administration of relief in the Londonderry workhouse since its opening on the 10th of November, 1840, has been in all respects satisfactory; and we anticipate the best results in that Union from the zeal of the Guardians, and the care and judgment which they have manifested in bringing the workhouse into operation.

171. With respect to the two Dublin Unions (the workhouses of which have now been opened upwards of twelve months), we are enabled confidently to assure your Lordship that they have in all respects proceeded in a satisfactory manner. The Board of Guardians of each have attended to the discipline and good order of the workhouse, to the administration of relief, and to the business of the Union generally, in the most exemplary manner. The best spirit has prevailed at all their meetings, and perfect cordiality has existed between them and the Assistant Commissioner in charge of the district, whose advice and co-operation have been invariably received by the Guardians in the same spirit in which they were afforded.

172. The alterations in the first instance proposed for the adaptation of these buildings had hardly been completed when the workhouses were declared fit for the reception of the destitute poor; and the closing of the Dublin Mendicity Institution shortly afterwards threw a sudden pressure upon these establishments, especially upon the South Dublin workhouse; as many as 500 individuals having been admitted there in one week, and 1473 within the first month, a great majority of whom had been previously supported in the Dublin Mendicity Institution, and were destitute and without any visible means of subsistence. Such an influx, at such a time, could not fail to cause disorder and confusion; and it may be regarded as a proof of the soundness of the workhouse principle, that, notwithstanding the want of preparation and previous arrangement which necessarily prevailed, the unfinished state of both the houses, the inexperience of the Guardians, and the want of training and knowledge of their business on the part of the several officers, so large and so sudden an admission of inmates was successfully dealt with at the time, and order and regularity speedily established. Even after this first influx of mendicity paupers had ceased, the pressure for admission continued to be great, and we addressed a cautionary letter to the Guardians of the North and South Dublin Unions respectively, a copy of which we here insert:—

“Poor Law Commission Office,

Dublin, 19th May, 1840.

“SIR,

“As the Guardians of the Dublin Union are now rapidly proceeding with the admission of destitute poor persons into the workhouse, the Poor Law Commissioners are desirous of directing their

immediate and careful attention to certain points on which the future well-working of the Union will mainly depend.

“The Commissioners consider it of great importance that the Guardians should select for admission from among the numerous applicants for relief, only such a moderate number, at any one sitting of the Board, as can be conveniently cleaned, classified, placed in their proper wards, and registered, in course of that and the following day; and the Commissioners are of opinion that it would tend materially to the efficiency of the workhouse, if, previously to the admission of paupers on any day fixed for that purpose, the Board of Guardians were to receive from their Visiting Committee a Report as to the condition of the paupers already in the house, stating whether they had all been disposed of in accordance with the regulations.

“The Guardians are aware that all the officers of the workhouse are bound to observe and enforce the regulations in every particular. This can be readily done if no undue pressure is brought upon them by the admission of the paupers in large numbers at a time; but if the paupers are admitted in unmanageable numbers, and without due precaution, great evil must ensue, the regulations will be disregarded, and disorderly practices will be introduced into the establishment, which it will be extremely difficult afterwards to eradicate; the workhouse, in the absence of strict discipline, will become a place to which the idle will resort, to the exclusion of those who are real objects of charity; the officers of the house will be discredited, and incur the consequences of incapacity, or an apparent necessity will arise for a staff of officers and servants more numerous than would be otherwise required; the registry will be imperfectly kept, the admissions and discharges incorrectly entered, and the accounts of the Union will consequently become confused; and finally, the system of relief which the Guardians have to administer, will appear (what when properly administered it is not) insufficient for the object in view.

“These mischiefs are obviously most likely to arise upon the first opening of the workhouse, when the importunate claims of so many poor persons will be urged, either by themselves or in their behalf, upon the Guardians’ attention; and it is the more to be apprehended in the case of the Dublin Unions from the circumstance, that their workhouses being opened while no relief under the Poor Law is given in the neighbourhood, are attracting from all parts of the surrounding country those poor persons who need, or who profess to need, such relief.

“The only way of guarding against the evils apprehended is, for the Guardians to be vigilant and wary at the outset; to take care that from the very first step the system of management prescribed by the regulations be scrupulously maintained; that cleanliness, order, and discipline, be at once enforced, as well as the two important particulars of classification and employment; and that the accounts and registries required to be kept, be never suffered to fall into arrear. It is incumbent on the Board of Guardians so to restrict the admission of paupers as to secure these objects; and also to see that the Visiting Committee, the Finance Committee, and every other committee appointed to superintend any special department of the administration, performs its functions diligently and punctually.

“The Poor Law Commissioners will at all times be ready to aid the Guardians in acting upon the foregoing suggestions, and in carrying out the system in all respects.

“By Order of the Board,

“*To the Clerk of the Board of Guardians.*” (Signed) “W. STANLEY, *Assistant Secretary.*”

Each of the workhouses has since continued to be satisfactorily managed: the number of inmates on the 25th March was, in the South Dublin workhouse 2080, and in that of the North Dublin Union 1837.

173. It soon became apparent, however, that the alterations which had been made in these buildings in the first instance were insufficient for the wants of the establishment, and that certain other alterations and additions which had been included in the plans originally decided upon and sealed, but which we deemed it prudent to delay carrying into effect until proved to be really necessary, were required for carrying out the due classification of the inmates (especially when employed in the day-time), and for the maintenance of order in the institution. The two Dublin Boards accordingly expressed, by resolutions, their opinion that it was desirable forthwith to make such additions and alterations as experience had shown to be actually necessary.

174. Acting in accordance with these resolutions, and in pursuance of the powers vested in us by the 35th and 36th sections of the Irish Poor Relief Act, we directed the two Dublin Boards of Guardians respectively to borrow such further sums of money as would, according to the estimate of our architect, be sufficient to cover the expense of providing the requisite additional accommodation; and contracts were entered into, after public advertisement, for the execution of the works, as was done in regard to the original adaptation of the buildings. These alterations have now been completed, and have been found in all respects effective; and it may be expected that the two workhouses will continue to be sufficient for the wants of the Unions, for a considerable period, without further material outlay.

175. The chief desideratum at present is a suitable mode of employment for the inmates of the workhouses. The male paupers are for the most part elderly, and more or less infirm, although most of them are able to do something; and with the view of keeping such of them from idleness as are not employed in stone-breaking, oakum-picking, cultivating the garden, and in the several kinds of household work to be performed in their own wards, a hand-mill has been provided for the use of the establishment, and other means will be resorted to as time and opportunity serve. The attention of the Guardians is anxiously

directed to the subject, and our best exertions will be continued in aid of the Guardians' efforts in this important respect. For the female inmates there is less difficulty in finding employment; the ordinary occupations of the establishment, joined to making and mending the linen, &c., knitting stockings, picking oakum, and attending the children and the sick, have hitherto furnished occupation for the far greater number of them: but still so numerous is this class of inmates, and so much has been accomplished in the way of needlework and knitting, that the houses are at this time supplied with a sufficiency of clothing, made by the inmates themselves; and some other mode of employment must shortly be devised.

176. We give in the Appendix* the dietary which has been established in each of the Dublin workhouses. We consider it to be too abundant, with reference to the principle by which such a dietary ought to be governed, namely, the usual mode of living in the district, of the class immediately above the pauper class. The Dublin Boards of Guardians, however, adopted this dietary after a protracted and very careful inquiry; and although we are, as before stated, of opinion that the dietary is rather too abundant, we yet did not withhold our sanction, being desirous on all occasions of acting concurrently with the Boards of Guardians where the divergence from correct principle as indicated by experience is not too great; and relying, as in this case, upon the Guardians themselves, and upon their appreciation of consequences, for the application of a suitable remedy, at a suitable time, to minor inaccuracies or inconveniences.

177. The Regulations for the government of the Workhouse and for the keeping the Union accounts are given in the Appendix to our last Annual Report.† They had been prepared with much care, and it is gratifying to be enabled to state, that the Workhouse regulations have been found sufficient for the maintenance of order, and that the several forms, and the arrangement of the accounts, although at first they excited some alarm by an appearance of complexity, are yet proved to be clear and simple in practice, and calculated to ensure accuracy in the details.

178. The first half-yearly audit of the accounts of the two Dublin Unions was performed by Mr. Hall, our Assistant Commissioner, in whose charge these Unions are placed. This audit would, from the newness of the whole machinery, have been almost necessarily difficult and protracted; but it was rendered much more so by the changes which it had been found expedient to make in some of the accounting officers, and by the death of one, and the serious illness of another of them. The audit was nevertheless at length completed in all its de-

* App. C. No. 1.

† Sixth Annual Report, 1840, App. C., No. 3.

tails, every entry was examined, and the observance of every form prescribed in the order for keeping the accounts was strictly enforced. Mr. Hall's Reports on these audits will be found in the Appendix;* and we invite attention to these documents as calculated to show the orderly working of the system which we have been commissioned to establish in this country for giving relief to the destitute poor, under circumstances of great difficulty, calculated to embarrass and impede the operations of even a well-trained and practised machinery. The Return of Expenditure, and of the total number relieved in these Unions, as required by the 123rd section of the Poor Relief Act, is likewise given in the Appendix.†

179. The case of Cork differs materially from that of the two Dublin Unions. In the latter, there are capacious and efficient workhouses, in which a classification of the inmates could be established, and order and regularity enforced in every department. In the Cork Union, on the contrary, the house (heretofore the House of Industry) is altogether insufficient for these objects; and, as stated in our last Report, we yielded with considerable reluctance, and not without misgiving, to the strongly expressed desire of the Cork Board of Guardians for declaring this House as the temporary Workhouse of the Union, until the new Workhouse, then about being commenced, should be ready for occupation.

180. This early and perhaps premature declaration of the temporary Workhouse at Cork has been productive of less inconvenience than might have been expected; a result mainly attributable to the Board of Guardians, who have certainly made the utmost use of the old and insufficient building placed at their disposal, and have succeeded in establishing a tolerable degree of order and regularity, under extremely adverse circumstances. In some instances, it is true, they have rather diverged from their legitimate course of action; and their dietary, although it has been very frequently changed, still seems to us open to objection; but it is nevertheless due to the Cork Board of Guardians to state, that in all which they have done, we believe them to have had the interest of the Union in view; and when the new Workhouse shall be opened (which we expect will be shortly after Midsummer of the present year), and more efficient means placed at their command, we have no doubt that they will proceed in all respects satisfactorily.

181. The number of inmates in the Cork workhouse on the 25th of March was 1844, nearly one-half of whom consist of former inmates of the old house of industry. This number is much beyond what the present house is calculated properly to accommodate, having due regard to order and classification;

* App. D. No. 2, i. ii.

† App. E. No. 15.

but the pressure for admission has been very great, owing to various causes, and more especially we believe to the length and severity of the winter, and to the high price of provisions during the whole of last year. As the other workhouses which are now in progress of erection in the country are brought into operation, the pressure upon the Cork Union may be expected to subside; and we think that the new workhouse, which is calculated for 2000 inmates, will be found sufficient for the wants of the district for which it is intended.

182. As might be expected, the disorder arising from the insufficiency of the workhouse spread to other departments of the Cork Union, and the accounts were not kept with the regularity and exactitude which the regulations require. The disorder of the accounts arising from this cause was also increased by a question raised by a section of the Board of Guardians as to the principle on which the paupers admitted should be charged to the several electoral divisions, in which the whole subject of settlement was involved. This question necessarily caused much discussion, and gave rise to a lengthened correspondence with our Board, and eventually to our submitting the case to the law officers of the Crown for their opinion. The case as thus submitted is so fully drawn, and comprises so much of the arguments on both sides, and of all that passed on the occasion, that we insert it in the Appendix,* together with the law officers' opinion thereon; considering this the best mode of giving a complete view of the question, and of imparting such information as will, we trust, prevent its being again raised in this or any other Union.

183. The auditor's Report on the accounts is inserted in the Appendix,† and will be found to give a full and satisfactory statement of the progress of the Cork Union in the administration of relief. The return required by the 123rd section of the Irish Poor Relief Act, of the expenditure and numbers relieved, is also given in the Appendix.‡

184. We have given this detailed statement of the proceedings in the Cork, and the North and South Dublin Unions, in order to show the actual working of the measure in these the only Unions in which the law has been sufficiently long in operation to exhibit any definite results. But workhouse relief having been now administered in each of these Unions for upwards of a year, and the Boards of Guardians and most of the Union machinery having been in operation for double that period, we feel warranted in appealing to the example thus afforded, in proof of the sufficiency of the Irish Poor Relief Act for its purpose, as well as of the means which have been adopted for bringing it into operation. There is still, we admit, much

* App. C. No. 6.

† App. D. No. 2. iii.

‡ App. E. No. 15.

to adjust and regulate in these three Unions, but to effect this adjustment will require time.—In time also the Union authorities generally will have gained experience, and acquired a more accurate appreciation of the principle of the law, as well as a better knowledge of their duties: and we look forward with increased confidence to the general establishment of the system throughout Ireland, nothing having yet occurred to cause a doubt of its applicability, but, on the contrary, the example of these three Unions serving to confirm our previous experience and to convince us that the system is suitable and adequate to the wants of this country.

185. We have never ceased to feel the most earnest solicitude with respect to the Education of the Children maintained in the Workhouses. The great importance of training up these children in moral and religious habits, and fitting them by education, and by a careful instruction in useful branches of industry, for earning their own livelihood, and thus becoming respectable members of the community, must be acknowledged by all, and can, we believe, hardly be over estimated.

186. In the North Dublin Workhouse, there are 500 children under sixteen years of age, and in the South Dublin workhouse there are 635. To superintend the religious instruction of these children, there is in each Union a Protestant and a Roman Catholic chaplain appointed, on whose exertions we must rely for the constant performance of the duties necessary for this purpose. A schoolmaster and a schoolmistress are also appointed in each workhouse, and the Guardians take a lively interest in the instruction of the children. The girls are taught sewing, and the elder ones are partly employed in the domestic work of the house, so as to fit them for becoming good household servants. In the case of the boys, there is a difficulty of finding suitable means of employment and training for all. Some of them are taught tailoring, some shoemaking, some carpentering, and some are occupied in the garden; but still, the several employments in after-life of the boys reared in workhouses must, it is believed, in the great majority of instances, be of a description that does not admit of previous training or tuition within the workhouse, or at least in no very material degree. The kind of skill requisite for success in such employments must in fact be acquired by continued practice; and all that can be done in the way of preparation, for the most part, is to send the youth forth imbued with habits of industry, and with his frame braced and strengthened, and inured to laborious exertion, and with his temper and mental faculties duly cultivated, and above all with a sense of religious duty deeply impressed upon his mind.

187. We scarcely need to assure your Lordship that our at-

tention will be unceasingly directed to the education of the children in the Irish workhouses. We had several communications with the Commissioners of National Education on this subject, shortly after the commencement of our proceedings in Ireland, and on the 25th June, 1840, that Board adopted the following Minute :—

“ *Ordered*,—That the Secretaries transmit to Mr. Nicholls a copy of their Fourth Report, and that they direct his attention to the paragraph No. 35, setting forth the rule regarding religious instruction.

“ That they state that the Commissioners understand the reading of the Sacred Scriptures, and the teaching of catechisms, to come within the meaning of religious instruction, and that the Commissioners also understand this principle to be the same as that laid down in section 49 of the Poor Law Act for Ireland.

“ The Commissioners, therefore, upon an undertaking that the workhouse schools applying for aid shall, in accordance with the rules of the Board of National Education, be subject to inspection by them or their officers, are willing to make grants of books and requisites, and afterwards to supply them at half price.

“ The Commissioners will also receive into their establishment any teachers who may be sent for training from such schools ; and if applied for, will grant gratuities to such teachers.

“ The Commissioners will be most happy, in all cases, to give advice with regard to the selection of teachers.”

188. We were furnished with a copy of this Minute, which we forthwith forwarded to the Cork Guardians and to the two Dublin Boards. The latter have acted upon it, and the schools in each of the workhouses of these Unions are now supplied with books and other requisites, and are open to the visits of the Inspectors. The Cork Board of Guardians have not yet availed themselves of the conditions stated in the above Minute, but it is presumed that they will shortly do so, it being evidently for the advantage of the Union. At Rathkeale we have sanctioned the payment of a certain rate per head for the instruction of the pauper children to the teachers of a National School which is conveniently situated in the immediate vicinity of the workhouse, and to which the workhouse children will be sent daily for instruction. This may be thought preferable in some respects to teaching the children entirely within the workhouse, although not practicable when it is situated in a great town, or where the number of children is very considerable, as in the case of the Dublin Unions. We shall attentively watch the result of this mode of instruction : if it prove successful, we shall then be enabled, in all cases, to recommend the Unions to act in conjunction with the National Education Board, leaving it optional to the Guardians either to employ tutors in the workhouse, or to send the children for tuition to a neighbouring school, as may, on the whole, be

deemed most desirable; and, in either case, the benefit of inspection, and a supply of school books and requisites, gratuitously at first, and afterwards at half the cost price, would be obtained by the Union.

189. Shortly after the workhouses of the two Dublin Unions were opened, a marked reduction took place in the number of the beggars who usually infested the streets and neighbourhood of the city; and persons, who had before been sceptical as to the results of the Poor Relief Act, were now heard to express themselves favourably of a measure which thus appeared to have rid them of the mendicants. A considerable portion of the beggars had then in fact been received into the workhouses, and thus the public were relieved from their solicitations; but this relief was only temporary, for the vacuum caused by the reception of these beggars into the workhouses was soon filled by a fresh influx from the surrounding districts. Many also who had entered the workhouses, either as an experiment, or through an apprehension that mendicancy would no longer be permitted, again left them, and resumed their former habits of idleness and irregularity, subsisting by begging as before; and thus, after a short time, the streets and suburbs of Dublin were as fully stocked with beggars as ever, or perhaps more so.

190. This circumstance appears to have opened the eyes of the inhabitants of Dublin, and to have produced a very general conviction of the necessity of some enactment for the repression of mendicancy. Our own views of this question are stated in our last Annual Report, and we need therefore now only repeat our conviction—a conviction, rendered, if possible, even stronger by the recent events in the Dublin Unions—that the repression of mendicancy is necessary in every Union, as soon, and so long, as the workhouse is open, and available for the relief of the destitute. This conviction, we are also satisfied, is felt generally throughout the country, and particularly by the small farmers and occupiers, who are indeed the chief sufferers, the contributions being for the most part levied upon them. The congregation of the beggars in towns at certain periods, or at certain hours of the day, gives an appearance of the pressure being greater there than in the neighbouring rural districts: but such is not the case, the alms which the mendicant collects in the country being almost always taken to the town for consumption, or for the purpose of being sold or exchanged to supply his wants or minister to his appetites.

191. That this state of things should not be permitted to continue, and that it becomes a duty to protect the inhabitants of a Union from the pressure of mendicancy, when they are compelled to pay a tax for relieving the destitute, is, we think,

manifest. It has been thought by some, that persons will cease to give to beggars when called upon to pay poor-rates ; and that mendicancy will thus, without the enactment of any new law for its repression, be put an end to, or at least be so reduced as no longer to be the great public evil it unquestionably now is. We cannot concur in this opinion. We believe that the mendicant classes will continue to levy their contributions, and that the fears and prejudices of the people will lead them to give alms, as heretofore, after the workhouses shall have been opened, and the poor-rates paid : and that mendicancy will thus be continued, and its evils perpetuated, unless the legislature shall protect the rate-payer from demands and threats, which, if left to himself, he will be totally unable to withstand.

192. Such being our deliberate view of this question, we observed with regret that the Bill for the repression of Mendicancy, which Lord Morpeth introduced into the House of Commons last session, has not been proceeded with, although no less than forty of the Boards of Guardians made representations strongly urging the necessity of such a measure at the time, and several have since given expression to a similar opinion. We do not mean to say that the enactment of such a law was indispensably necessary at that time, or even that it will be impossible to continue our operations effectively during the present year without the aid of such a measure ; but it is our duty to state to your Lordship our conviction, that a law for the repression of mendicancy is essential to the well-working of the Poor Relief Act in Ireland, and that a Bill for this purpose ought to be introduced into Parliament at the earliest practicable period.

193. The arrangements which were made under the sanction of Her Majesty's Government, with reference to the foundling children, and for the care of the insane persons and idiots, and other inmates maintained in the Dublin House of Industry previously to its being used as a workhouse for the North Dublin Union, are detailed in our last Annual Report, and it is now only necessary to state that these arrangements have been found effective. The Bedford, Whitworth, and Hardwick Fever Hospitals have also continued to be conducted as is therein described, and the accounts of the whole of these institutions have been regularly and carefully audited. The Foundling Hospital at Cork has likewise been attended to, and its accounts in like manner audited ; we shall continue to watch its progress, and carry out the enactments for its gradual reduction, and for abating the tax by which it is supported, as soon as this can prudently be accomplished.

194. The prices of provisions were unusually high throughout Ireland during the whole of last year, and much distress

prevailed in consequence in many parts of the country, and applications for aid were made to the Irish Government similar to those forwarded in previous years, although they were certainly not so numerous. These applications were referred to us at the time by His Excellency the Lord-Lieutenant, and inquiry was immediately made by the Assistant Commissioners into every case of distress so represented. It was evident that much pressure existed in certain districts, owing to the exhaustion or short supply of the potatoes, and their consequent scarcity and dearness. It did not, however, appear that the pressure was so great or the distress in any district so urgent, as to call for extraordinary interference on the part of the Government. On the contrary, we saw reason to believe that any such interference would be inexpedient, and would lead to an extension and increase rather than to a mitigation of the existing pressure by weakening the reliance of the people upon their own resources.

195. In adverting to the mission of Captain Chad, in our last Annual Report, we stated our views so fully on this subject, that we do not deem it necessary to say more upon it at present. The distress which has usually prevailed in the western and southern districts of Ireland, during the months of June, July, and August, from a failure of the old, and pending the in-coming of the new potato crop, will, it may be feared, continue to be felt for some years to come; but we hope that it will be in a continually decreasing ratio. The intensity of the distress is necessarily in proportion to the length of the interval between the exhaustion of the one crop and the maturity of the other; and this interval, in the average of years and circumstances, can be reduced, and the duration and permanence of supply be ensured, only by the increase of forethought and prudential habits in the people. The increase of these qualities is now, we are satisfied, in rapid progress in Ireland; and to this we mainly attribute the important fact, that the pressure of last year was sustained, not only without the usual aid from Government, but with less suffering and privation among the people than prevailed during previous years. Yet the crops of last year, as a whole, were certainly under an average; and that after the recurrence of two, if not of three, preceding short crops. The people must therefore evidently have become more provident, and must have husbanded their means. They have also, we believe, acquired generally a clearer perception of their real interests, and of the necessity of relying upon their own efforts. They are likewise better informed with respect to their social condition, and the duties which it imposes upon them individually and collectively: and hence their improved habits and more general self-reliance.

196. A portion, perhaps no inconsiderable portion, of this

improvement, may, we think, be attributed to the agitation of the Poor Law question in all its bearings, in every part of Ireland, during the last five or six years: a portion is, we believe, also attributable to the organisation which has been established throughout the country, by the formation of the Unions; and lastly, and in no inconsiderable degree, to the spread of temperance which has happily taken place of late.

197. Our two last Annual Reports contained statements of all which had been done with respect to the valuation of rateable property in the Unions then formed. We have since continued to give our best attention to this matter, and have afforded such advice and assistance to the valuers, and to the several Boards of Guardians, as they appeared to require. The valuation has now been completed in 50 Unions, and is in progress in most of the others; and on the whole we see reason to be satisfied with the manner in which this very important duty has been performed; although in so large an operation, entered upon under such a variety of circumstances, there must be variances and imperfections, requiring time and experience to rectify.

198. In the month of October last year we were applied to, to afford facilities to two gentlemen, whom the Irish Government was desirous of sending to examine the valuations which had been completed in certain of the Unions, with a view to the Parliamentary Franchise. They were accordingly furnished with letters to the Assistant Commissioners, requesting that every assistance should be given to them in the progress of their inquiry, and suggesting that this should be so done as to avoid all unnecessary discussion and publicity. The inquiry has since been considerably extended, and we have deemed it to be our duty to continue to afford every facility and assistance in our power to the gentlemen engaged in it.

199. The Report of Mr. Haig and Mr. Deasy, the gentlemen alluded to, of the result of their first inquiries, having been printed by order of the House of Commons, it was forwarded to us; and on the 4th of March we received an intimation that the Lord-Lieutenant desired to be "furnished with any suggestions or information which could be brought to bear upon the subject matter of that Report." We accordingly forthwith addressed the following letter to Mr. Gulson, Mr. Hall, Mr. Hawley, Mr. Voules, Mr. Burke, Mr. Hancock, and Mr. O'Donoghue, the Assistant Commissioners within whose districts the Unions examined by Messrs Haig and Deasy are situate:—

*" Poor Law Commission Office, Dublin,
4th March, 1841.*

"SIR,

"His Excellency the Lord-Lieutenant has called the Commissioners' attention to the Report made by Messrs. Haig and Deasy,

on the valuations in the ten Unions named in the margin,* and requested to be furnished with such information as the Commissioners may be enabled to obtain, in explanation of certain errors and discrepancies reported to exist in these valuations. You are therefore requested at your earliest convenience to make special and minute inquiry into all the circumstances stated by Messrs. Haig and Deasy to exist, or to have taken place, in any of the Unions under your charge, and report the result, with such explanations and additional facts as you may be enabled to obtain, for the Commissioners' information.

"You will receive herewith a copy of Messrs. Haig and Deasy's Report, which you will observe is framed expressly with a view to founding the Parliamentary Franchise upon the Poor Law valuations; and you are requested to state whether, in your judgment, and knowing as you must do the way in which they have been formed, and their present actual state in the several Unions under your charge, the valuations are on the whole sufficiently accurate to constitute a fair and equal basis for the franchise. In forming an opinion on this point you will of course bear in mind the open inspection and the periodical revision to which the valuations are subjected, and also the power of the Commissioners to appoint a professional valuator under the 66th section of the Poor Relief Act to revise the valuations wherever it may be necessary.

"By order of the Board,

(Signed) "W. STANLEY, *Assistant Secretary.*

"To———, *Assistant Poor Law Commissioner.*"

200. In reply to this letter, and after full inquiry, we received from the Assistant Commissioners the Reports inserted in the Appendix,† and to which we now beg leave to refer your Lordship. Copies of these reports were forwarded to Lord Morpeth; and in consequence of communications from his Lordship, the following letter was addressed to him on the 9th of March, which we insert here at length, as serving to convey our views upon the valuation question in the fullest and most convenient shape.

"*Poor Law Commission Office, Dublin,*

"MY LORD,

9th March, 1841.

"I have had the honour of receiving your letter of the 4th instant, in which, after calling my attention to the Report recently made by Messrs. Haig and Deasy on the subject of the Poor Law Valuations, your Lordship states, that although, for the purpose of assessment merely, it may not be of much consequence whether the valuations, if equable, be high or low, yet that, on account of the division of the burthen of the rate between landlord and tenant, and with a view to the measure now before Parliament relating to the elective franchise, it is very important to consider whether some mode of correcting the valuations ought not to be devised; and your Lordship then proposes the following questions:—

"1st. Whether sufficient powers are given by the Irish Poor Relief

* Unions of—Balrothery, Bandon, Belfast, Carrick-on-Suir, Clonmel, Fermoy, Longford, Lurgan, Parsonstown, Scariff.

† App. D. No. 3.

Act for ensuring a correct valuation, as well for the purpose of the franchise as for Poor Law rating.

“2nd. If so, how these powers can be most effectually put into operation.

“3rd. If the present powers are deemed insufficient, what further legislative provision appears to be necessary for accomplishing the object.

“I now proceed to give such answers as my experience enables me to afford to each of these questions : and first, as to the sufficiency of our present powers, under the 66th section of the Irish Poor Relief Act, the Commissioners are enabled, ‘where they shall see fit, either to appoint, or to direct the Guardians to appoint, a fit professional person or persons to make a survey and valuation, or to revise and correct any existing survey and valuation.’ This appears to be sufficient for Poor Law purposes. Hitherto we have in no case exercised the power of appointing valuers, my colleagues and myself being deeply impressed with the importance of endeavouring, as far as possible, to accomplish all that is necessary under the ordinary provisions of the Act, without having recourse to its coercive powers. The Guardians are, in the first instance, required to make, or cause to be made, a valuation of the rateable property within their Union, and it is only in their default that the Commissioners would feel justified in resorting to a direct appointment of a valuator.

“2. It must not be supposed, however, that the Commissioners have been negligent in reference to the important subject of the valuations, which have occupied a large share of their attention from the commencement. The instructions which they have issued from time to time are given in the Appendices to their last two Reports, and are full and comprehensive, and calculated, as they believe, to meet almost every point of difficulty that can arise. A copy of the last revised instructions on valuation and rating, issued on the 25th of last March,* is herewith enclosed for your Lordship’s information.

“3. The correspondence with the several Boards of Guardians also, and with the valuers appointed by them, during the progress of the valuation in each of the Unions, has been very frequent, and no pains have been spared, by means of advice and admonition, to accomplish all that the Act requires in this respect. Speaking generally, and on the information I have obtained from time to time as the work proceeded in the several Unions, I considered the valuations hitherto made as being on the whole satisfactory. I do not mean to say that in any instance they are perfect—that was not to be expected, and can, I believe, only be attained after repeated revisions and corrections ; but considering all circumstances, they are, I think, as nearly so as we could reasonably look for ; and whatever inaccuracies or defects there may be, will, I am persuaded, be gradually corrected by the respective Boards of Guardians, with or without the advice and admonitions of the Commissioners, or else by direct intervention under the provisions of the 66th section of the Poor Relief Act.

“4. The Boards of Guardians have, I am convinced, in general acted with perfect good faith, and have endeavoured to select and appoint competent valuers, and to obtain a fair valuation of the rate-

* Annual Report for 1840, App. C. No. 2.

able property in their respective Unions. They have in some instances been led to form erroneous notions of what the law in strictness requires in this respect, and perhaps in a majority of cases have been influenced by kindly feelings, or by other motives, to promote an under valuation of the property, but this has I believe in the main been all *bonâ fide*, however erroneous, and has often yielded to the personal representations of the Assistant Commissioners, or to the written admonitions addressed to them from Dublin.

“ 5. There certainly are cases, however, in which undue favouritism, or prejudice, or party feeling has influenced a Board of Guardians to select incompetent or improper valuers, and in such cases, whenever the unfitness or incompetency was clearly established, we have not failed to disallow the appointment, and require the Guardians to select another valuator, and they have in general given a prompt compliance. Instances of a protracted resistance to our efforts in this respect have however occurred, and one very recently, in the case of the Ballina Union, where a large majority of the Board of Guardians have persisted in five times successively appointing a valuator whom the Commissioners had reason for believing to be incompetent, and against whose appointment a respectable minority of the Board strongly protested. There are now grounds for supposing that the majority of this Board are at length become sensible of the unfitness of the individual in question, and that they will shortly consent to the appointment of a competent valuator for the Union. Should they not do so after the delay which has taken place, and the admonitions and representations which have been so repeatedly addressed to them, the Commissioners will feel it to be their duty to take the appointment upon themselves.

“ 6. There is one instance too, in the case of the Scariff Union, where the Board of Guardians have persisted in adhering to a grossly defective valuation, despite of our best efforts to convince them of its absolute illegality. The determination of the Guardians in this Union to have the valuation set at a very low level has evidently arisen from the desire to make the poor-rate fall as lightly as possible upon the tenantry, a large portion of the cultivated land within the Union being in the hands of small occupiers. This feeling prevails more or less in most of the other Unions, and is participated in by the landlords as well as the tenantry ; it cannot be considered discreditable, or to require instant or any strenuous exertions to put it down, although we have found it an impediment to the carrying out the valuations according to the strict requirements of the Act ; for under the influence of this feeling, which it has been impossible altogether to overcome at the outset, I have no doubt that the valuations are generally under the fair letting value to a solvent tenant, probably to the extent of ten, and in some cases possibly twenty, per cent.

“ 7. The case of the Scariff Union is noticed in Messrs. Haig and Deasy's Report, and it may be well here to state that the intention of my colleagues and myself is to wait till after the election of Guardians, on the 25th instant, and then again to press the subject upon the consideration of the new Board ; and if they should persist in the views of their predecessors, which is hardly probable, then to take upon ourselves the appointment of a professional valuator for the Union, the necessity for such a step on our part being clearly established. We

believe that by acting in this spirit of forbearance, and endeavouring on all occasions to carry out the law in this its early stage by persuasion, and by sparing no pains in imparting information as to its objects and details, that we best fulfil the intentions of the legislature. It would certainly be more easy for us to take a different course, and instead of patiently and laboriously endeavouring to persuade and incite Boards of Guardians to a performance of their duty, at once to call in the coercive powers with which we are intrusted; but this would in our estimation be extremely inexpedient, and would go far to counteract the great objects of the measure, and would prevent the establishment of that harmony and quiet and equable action, and the introduction of those ameliorations which we hope and believe will ultimately result from the Poor Law, if it be promulgated to the Irish people, for whose benefit it is intended, in a more gentle and forbearing spirit. It may be important to add, moreover, that the whole of our experience confirms us in this view, and that we shall feel bound to adhere to it so long as it is intrusted to our discretion.

“Secondly, As to how the powers conferred by the Act with respect to the valuations can be most effectively put into operation, I have to state that I am not aware of anything that can be done in addition to our present mode of proceeding in this respect, which is as follows:—

“1. Full instructions to the Guardians and the Valutors have been framed, and are invariably issued previous to the commencement of any valuation.

“2. References to this Office on every doubtful point are constantly made and promptly answered, and no opportunity is ever missed for urging upon Boards of Guardians the importance of accuracy, and a strict adherence to the principle of valuation prescribed by the Act.

“3. The Assistant Commissioners make a point of attending every meeting of the Boards of Guardians as far as it is possible for them to do so, and explaining the law and the regulations in this as well as in all other respects; and they moreover take all opportunities of conferring with, and advising and informing the valutors in their respective districts, so as to ensure, by every means in their power, an equable valuation in every instance.

“4. The Guardians are taught to feel that they are responsible for the valuations, both to the Commissioners and the public, and as a body are, I think, universally disposed to act with good faith, although sometimes perhaps a little mistaken in their views.

“5. The valutors who have hitherto been appointed are either valutors by profession or persons conversant with the value of property, and accustomed to be referred to in such matters. In the rural districts, a person of this description will most generally be also a farmer on his own account, which is certainly no disqualifying circumstance. I know of no individual appointed, whom, with one exception, and as at present informed, I could say was unfit for the office. The exception is in the Ballinrobe Union, where the persons selected have proved themselves incompetent, and we shall, I expect, be compelled to annul the contract, and direct the Guardians to appoint others.

“6. After the valuation has been completed and examined and approved by the Guardians, the regulations require it to be left open during at

least twenty-one days for inspection of the rate-payers, and for the objections of any party who may feel aggrieved. A rate may then be made, of which seven days' previous notice must be given; and it is in the power of any rate-payer, whether landlord or tenant, to appeal against this rate on the ground of any property being valued too high or too low, or for any other cause, whether it be of omission, inequality, or inaccuracy in the valuation.

"7. Strictly speaking, the valuation is only applicable to one rate, and is constantly open to revision and correction as the value of property changes, or as circumstances require it; so that even supposing the valuations to be generally inaccurate at present, ample provision is made for their successive revision; and it can scarcely be doubted that in the course of a year or two, after a few rates shall have been levied, they will approximate very closely to the condition contemplated by the Act, and will also be kept in that state by the self-corrective principle with which they are imbued.

"8. This, it appears to me, is the only way in which a fair uniform valuation can be formed at present, or be kept up for the future. Those formed on other principles must in the end practically fail as tests of value; if correct at one time, valuations will become incorrect at another, unless the modifications required by changes in local circumstances, and which will be best ascertained by persons possessing local knowledge, shall be periodically applied to them, and this species of correction is provided for in Ireland under the Poor Relief Act and the Commissioners' regulations. If there should be failure in any case, power is given to the Commissioners to rectify whatever is erroneous, and to supply whatever is deficient. Even at present, however, the valuations under the Poor Law are considerably higher than any other valuations which have been made in Ireland; so that, if those are inaccurate, these must be still more so. I believe too, without taking into account the corrections provided for at every new rate, and on which I have reckoned, that our present valuations are to the full as accurate and approximate as nearly to the real value as those in England.

"Thirdly, As to further legislative provision:—

"1. What is hereinabove stated will show that I do not consider additional powers to be necessary for Poor Law purposes; but with reference to the measure now before Parliament for basing the franchise upon the Poor Law valuations, it may, I think, be desirable to make it imperative upon the Commissioners to appoint professional valuers whenever called upon to do so by a certain number of Guardians (say one-fourth of the Board), or by a certain proportion of the rate-payers (say one-tenth, either in number or value): this would serve to take off some of the pressure which might else possibly, at times of great excitement, be brought to bear upon the Commissioners, and would so far serve to neutralize any disturbing influences which the proposed connexion of the franchise might call into play. Nothing however should be done to take away the option which the Commissioners now have under the 66th section, of appointing or directing the appointment of valuers in any case, this being essentially necessary for enabling them to ensure proper valuations in the several Unions.

"2. With respect to the consequences likely to arise from coupling the franchise with the Poor Law valuations, I can only repeat what I

have previously stated to Lord John Russell, namely, that whatever influence such a connexion may have, must, I apprehend, tend to raise the valuations; and as these are confessedly too low at present, the effect will be so far beneficial. This was the opinion I gave to his Lordship last autumn, and it is my opinion still, and I am not aware of any circumstance connected with the working of the Poor Law rendering it inexpedient for the legislature to base the franchise upon the Poor Law valuations, if in its wisdom it shall see fit to do so.

“3. The preceding observations are all that occur to me as being necessary with reference to your Lordship’s communication addressed to myself; but I yesterday received through the office in London another communication, dated also on the 4th instant, and addressed to the Poor Law Commissioners, in which your Lordship calls attention to the instructions issued to Messrs. Haig and Deasy for conducting their inquiry into the valuations with a view to the franchise, and requests us ‘to consider in what manner assistance can be given by our department towards collecting the desired information, and in aid of the inquiries by which it is sought to be obtained.’ Your Lordship may be assured that no time shall be lost in doing this, and that every assistance within our power shall be promptly and frankly afforded to these gentlemen, or to any others whom the Government may see fit to appoint for this object.

“4. It is now necessary for me to state to your Lordship, in reference to this subject, that on the 4th instant I received a communication from Mr. Macdonald conveying His Excellency the Lord-Lieutenant’s earnest request to be ‘furnished with any suggestions or information which can be brought to bear upon the subject matter of Messrs. Haig and Deasy’s Report:’ and I in consequence immediately addressed a circular (of which I inclose a copy) to the Assistant Commissioners within whose districts the Unions examined by Messrs. Haig and Deasy are situated, and the results of their investigations shall be communicated to your Lordship as soon as they are received.

“5. On reading Messrs. Haig and Deasy’s Report, which I saw for the first time on Wednesday last, I certainly felt it to be necessary to set on foot such an inquiry as is indicated in the letter to the Assistant Commissioners, with reference simply to our Poor Law proceedings: for if the valuations are actually so faulty as is described by these gentlemen, early if not immediate interference will be necessary for the purpose of having the errors corrected; and the communication from the Lord-Lieutenant only hastened the inquiry which it would otherwise have been my duty to institute.

“6. I have reason to believe, however, that the valuations as a whole are not so faulty as has been represented to Messrs. Haig and Deasy, and I regret exceedingly that I had not an opportunity of seeing them or inspecting their Report until after it had been submitted to Parliament, as I might probably have been able to have given them information, or afforded explanations, which might have materially altered the opinion which they had been led to adopt with reference to the valuations.

“7. I beg to be understood as not intending to throw the least discredit upon the Report of Messrs. Haig and Deasy, which exhibits proofs of great intelligence and industry, as well as perfect good faith.

I only mean to say that there may be, and I believe there are, facts and circumstances which the short time they were enabled to devote to inquiry in any Union, and the consequent hurry of their proceedings, prevented them from fully investigating, and which if known might have altered their views.

“I have, &c.,

(Signed)

“GEO. NICHOLLS.

“*The Right Hon. Lord Viscount Morpeth.*”

201. As connected with the question of valuation and rating, we beg to call attention to a communication which we have received from the North Dublin Board of Guardians, representing the great inconvenience of collecting the rates from the vast number of small occupiers existing in that Union, and recommending that the owners of all tenements under a certain value should be assessed to the poor-rate, instead of the tenant. This communication, together with our answer, we have inserted in the Appendix;* and a similar resolution, applying to the city districts, was subsequently adopted by the Board. The question is undoubtedly one well deserving of attention, and the manner in which it is stated by the North Dublin Guardians, no less than the high character, zeal, and intelligence of that Board, gives their opinion upon it peculiar weight. Your Lordship is aware that it was originally proposed to exempt all tenements valued at 5*l.* and under from payment to the poor-rate, in conformity with a recommendation of the Irish Poor Inquiry Commissioners; but this proposition was afterwards abandoned, and the 72nd section of the Poor Relief Act was substituted, enabling the owners of such tenements, under certain conditions, to compound for the payment of the rates. But if, as the Guardians appear to apprehend, the owners should not be disposed to avail themselves of the privileges of compounding thus given to them, under an impression that the difficulty of collecting the rate from their tenantry will effect an exemption from its payment altogether—if this should actually take place to any considerable extent, it certainly would be a contingency not contemplated in framing the enactment, and would call for legislative intervention; in which case the provision suggested by the North Dublin Board of Guardians seems open to little objection, and likely to be effective.

202. We stated in our last Annual Report, that the proceedings at the several first elections of Guardians, although in some cases open to objection, were not on the whole unsatisfactory. We yet, however, felt it to be our duty to endeavour to make such improvements in the details, if not in the general arrangements of the system, as would prevent a recurrence of the irregularities which had then in some instances taken

* App. C. No. 8.

place; and with this view we addressed the following Circular to the Assistant Commissioners:—

*“Poor Law Commission Office, Dublin,
24th April, 1840.”*

“SIR,

“Many irregularities have occurred in the proceedings for the election of Guardians as well in those Unions which were declared before the 25th March, 1839, and in which there has consequently been another election in the present year, as in the first election of Guardians on the declaration of the Union. These irregularities have for the most part, the Commissioners believe, been caused by the very imperfect records of the cess-payers kept by the collectors of county-cess, and, as far as the irregularities have arisen from this source, they will be effectually remedied by the system of rating under the Poor Law, as soon as a rate shall have been levied in any Union.

“The Commissioners are apprehensive, however, that the irregularities adverted to have not originated altogether from this cause, but that there is something in the system of election as prescribed by the regulations—either as a whole, or in some of the details—which is not entirely suited to the circumstances of the country, and which therefore lays the elections open to abuse and malversation, as well as causing in some cases the incurring of a great and unnecessary expense.

“This is a matter of very considerable importance to the well-working and success of the Poor Law in Ireland; and the Commissioners request that you will, at your early convenience, give your best attention to the subject, and make such inquiries in your district, and enter into such explanations with the several Returning Officers, and the Union and Police Authorities, as shall enable you to form an accurate opinion of the manner in which the elections have hitherto been conducted,—of any defects which there may appear to be in the arrangements generally, or in any of the details; and you are then requested to report fully on the whole subject, stating particularly any changes in the mode of election which you may consider it desirable to adopt, with a view of preventing irregularities and abuses, or of simplifying the details, or lessening the expense of the elections.

“By Order of the Board,

(Signed) “W. STANLEY,

“Assistant Secretary.”

“To ———, *Assistant Poor Law Commissioner.”*

203. In consequence of this circular, we received from each of our Assistant Commissioners a Report on the election arrangements, founded mainly upon what had come under their own view at the elections in their respective districts, and of course therefore differing in the recommendations as to the changes to be made. They all however agreed as to the irregularities which had taken place, and they agreed also in thinking that some change was necessary, and for the most part they concurred in recommending a mode of election similar or approximating to that prescribed by the Irish Municipal Corporation Act. The chief distinction of that mode, as compared with the mode adopted for the election

of Poor Law Guardians, is, that under the Municipal Act the electors are required to give their suffrages at polling-places, while for the election of Guardians they are required to be given by means of voting papers, to be filled up at the rate-payers' own dwellings, the papers being distributed and collected by persons specially appointed for that purpose.

204. There are unquestionably advantages and disadvantages attending each of these modes of collecting the suffrages. Irregularities and undue influence have in some cases interfered in the distribution and collection of the voting papers under the system prescribed by us; but intimidation and undue influence of another kind may be as effectually practised, and in a more turbulent manner, when electors have to proceed to a polling-place to record their votes. If there be an assemblage of the voters, and if speeches be addressed to them by or on behalf of the several candidates, popular excitement will probably be produced, and ill feeling created, that will agitate men's minds long after the election has passed, and prove an impediment to the calm and cordial working of a Board of Guardians constituted under such circumstances. Guardians might then also be returned pledged to some particular line of conduct, and fettered in the free exercise of their judgment upon the questions which arise in the administration of the law. It must be evident, moreover, that to make so important a change in the mode of election at this early stage of our proceedings would have a tendency to weaken public confidence in the Commissioners' regulations, if not in the Poor Law itself.

205. Under the influence of these considerations, and seeing that the present system of voting will be more easily and accurately worked after a rate shall have been levied, and that many of the omissions and mistakes now unavoidable as respects the county-cess payers will then be corrected, and looking also to the disadvantages attendant upon large changes, simply as such,—we determined, after much anxious deliberation, to adhere to the present system in all essential respects, but to apply our best efforts to amend and improve its details; and accordingly on the 4th of February, 1841, we issued a circular to our Assistant Commissioners, together with new forms of election orders, for Unions where a rate had been levied, and where it had not, respectively, with minute and ample instructions to the clerks and returning officers, all of which documents will be found in the Appendix.* We have carefully watched the progress of the elections in the several Unions, and have advised the returning officers upon every point of doubt or difficulty; and the result has fully answered our expectations.

* App. C. No. 4.

206. Elections have taken place in 99 Unions, and in 25 of these the Guardians have been returned without any contest whatever. The remaining 74 Unions comprise 1234 electoral divisions without wards, and 10 divisions including populous towns which are subdivided into 54 wards, making in all 1288 election districts, and in these there were 254 contests, whilst in 1034 districts the Guardians were returned without a contest.

207. A detailed tabular statement of the results of these elections, and showing also the name and description of the several returning officers, will be found in the Appendix;* but the following brief summary shows that in 54 of the Unions the number of contests which took place in each did not exceed four, and that in 11 Unions, where the contests exceeded six, there are 45 borough wards.

Unions.	Contests in each.	Electoral Divisions.	Wards.	Total Contests.
16	1	262	..	16
18	2	283	7	36
10	3	175	2	30
10	4	162	..	40
5	5	101	..	25
4	6	73	..	24
7	7	100	32	49
2	8	51	3	16
2	9	27	10	18
74	..	1234	54	254

This result, looking to all the circumstances, appears to us highly satisfactory, and seems to augur well for the future elections under our existing arrangements.

208. We explained fully in our last Report our views with respect to the exclusion of strangers from the meetings of Boards of Guardians, and the grounds on which the regulation to that end was originally framed; and we hoped that the experience of the benefits resulting from such an exclusion would lead the Boards of Guardians to acquiesce in it as well in Ireland as in England; but such, we regret to say, has not been the case. The Cork Board, by whom the question of admitting the reporters for the public press was first raised, although it yielded for a time to our remonstrances, never cordially acquiesced in the exclusion, and after an interval of a few months it deliberately acted in disobedience of the order. It would appear that many of the Guardians, if not a majority of that Board, were influenced to the adoption of this course by the partial reports of their proceedings which were made

* App. E. No. 14.

from time to time in the local newspapers by members of their own body; and this in fact we have found to be also the governing motive in other instances. This circumstance certainly increases the difficulty of dealing with the question; for if any member of a Board of Guardians so far disregards what is due to his own position, and to his colleagues collectively, as to publish inaccurate, garbled, and partial reports of their proceedings, it then becomes almost necessary to counteract such misrepresentations by a public statement of the truth.

209. In the case of Cork, however, there were probably other motives in operation; and the order excluding strangers was there so deliberately and so decidedly disregarded, that we had no option but to interfere; and accordingly on the 28th of August we addressed the following letter to the Guardians.

*“ Poor Law Commission Office, Dublin,
28th August, 1840.*

“SIR,

“The Poor Law Commissioners have been informed by their Assistant Commissioner Mr. Voules, that at the meeting of Guardians of the Cork Union held on the 24th instant, it was resolved that newspaper reporters should be admitted for the purpose of being present during the meeting, and reporting the proceedings of the Board; that the reporters were thereupon called into the board-room, and instructed by the Chairman as to the mode in which the proceedings should be reported, and informed that they were there merely at the pleasure of the Board of Guardians; after which it appears the reporters remained while the business of the day was transacted, notwithstanding that the Assistant Commissioner warned them, in the presence of the Guardians, of the penalties which they thereby incurred under the 102nd section of the Irish Poor Relief Act.

“It is plain that the Guardians have in this transaction deliberately disregarded the order of the Commissioners, which directs that, ‘no stranger shall be permitted to take part in or be present at any meeting of the Guardians, except the persons authorised by law, the officers required, and the members of any other Board of Guardians invited to attend such meeting.’

“The Commissioners will not now enter into the question whether it be or be not expedient to admit newspaper reporters to the meetings of Boards of Guardians, this point having already been fully discussed in their previous communications; and the question now at issue being of a different nature, and requiring to be differently treated.

“The recent proceeding of the Board of Guardians, coupled with the tenor of their previous communication, leads the Commissioners to believe that the Guardians consider that, in issuing the regulation referred to, the Commissioners have overstepped the limits of their legal powers, and that consequently it is not imperative upon the Guardians to obey this portion of the order; the Commissioners cannot doubt, however, that the Guardians are aware that, even when an order has been removed by writ of *certiorari* into the Court of Queen’s Bench, it is enacted that, until such order shall be declared illegal by that Court, it shall nevertheless ‘continue in full force and

virtue, and be obeyed, performed and enforced in such and the same manner, and by such and the same ways and means, as if the same had not been so removed, or the legality thereof had not been called in question.'

'The Commissioners are most desirous to avoid anything like hostile proceedings against the members of a body constituted to co-operate with them in carrying the provisions of the law into effect; and with this feeling they now request the Board of Guardians to state to them as fully and distinctly as they can the grounds on which they consider that the order in question is illegal, if indeed they do so consider it. On receiving this statement, the Commissioners will submit it for the opinion of the law-officers of the Crown, and will forward such opinion when obtained to the Board of Guardians for their information and guidance.

'In the mean time it is the duty of the Commissioners to call upon the Guardians to show their deference to the law as enacted in the 114th section above referred to by complying with the order.

"By order of the Board,

(Signed)

"W. STANLEY,

"To the Clerk of the Board of Guardians
of the Cork Union."

"Assistant Secretary.

210. No notice having been taken of this letter, we on the 8th of October again addressed the Cork Board on the subject, and having ascertained from our Assistant Commissioner that the deliberate disobedience of the Guardians was founded upon a conviction, which he had vainly endeavoured to remove, that we were not empowered under the Irish Poor Relief Act to issue the order in question for excluding strangers from their meetings, and that they were desirous of having this point settled by competent legal authority,—we determined, although entertaining no doubt on the subject ourselves, to submit the whole case to the law-officers of the Crown. This we accordingly did, and on the 29th of September the law officers thus stated their opinion on the point:—"We think the Regulation* of the Commissioners above recited is such a one as they are authorised by the 3rd section of the Poor Law Act to include in an order, being an order for the guidance and control of the Guardians acting in the management of the poor."

211. This opinion of the law officers of the Crown was immediately communicated to the Cork Board of Guardians, who did not, however, we regret to say, receive it with that deference which ought to have been paid to an opinion proceeding from such high legal authority. The question of

* Section 2, par. 14, of Order regulating Meetings and Proceedings of Boards of Guardians:—"No stranger shall be permitted to take part in, or to be present at any meeting of the Guardians, except persons authorised by law, the officers required, and the members of any other Board of Guardians invited to attend such meeting, and except also persons engaged in some matter under the consideration of such meeting, and who shall depart when the consideration of such matter is concluded or postponed."

reporting the proceedings too had now been taken up by the public press, and no effort was spared to create excitement upon it throughout the country; and several of the other Boards of Guardians having followed the example of the Cork Board, by admitting reporters to be present at their meetings, it became our duty to consider, with reference to the public service, and to the success of the important measure which we were commissioned to establish in Ireland, whether greater injury or inconvenience might not be caused by our continuing to enforce the order for the exclusion of strangers than by yielding, at least for a time, and as a matter of experiment, to what appeared to be the general wish. We were sensible that the desire for the admission of reporters, so eagerly advocated in the newspapers and other publications, was mainly founded upon misapprehension and exaggeration; but still we could not fail to see that the desire did strongly exist in many Unions, and that to enforce the order would involve us in litigation with bodies expressly constituted to act in co-operation with us in carrying out the provisions of a beneficent law.

212. After much consideration, we came to the conclusion that it would be more conducive to the public service to concede the point, than, by enforcing it at the present moment, to endanger the peaceful and orderly establishment of the law; and, trusting to the effects of experience upon the Guardians themselves, as well as upon the public, we accordingly determined to issue an amended order to all the Unions where the reporters had actually been permitted to attend the Guardians' meetings, sending at the same time a letter of advice and instruction. The order and the letter are inserted in the Appendix,* together with a letter which we addressed to the Assistant Commissioners on the occasion; and these documents we hoped would be sufficiently explanatory of our motives and intentions in this matter.

213. The amended order has been issued to 15 Unions; in all the others to which an order on this subject has been issued, the original prohibitory order remains in force, the Guardians of those Unions appearing to be sensible of the importance of preserving their deliberations free from intrusion. Such we believe will, eventually, become the feeling in the Unions where reporters have been admitted. Indeed, this is already beginning, we understand, to be the case in some instances; and the power given to the Guardians individually and collectively, by the amended order, to take proceedings under the 102nd section of the Poor Relief Act, will enable them to protect their deliberations from intrusion, and, whenever they may see fit, to clear their board-room of persons whose presence there is not authorized by law.

* App. C. No. 3.

214. The case of the two Dublin Unions, as respects this question, differed essentially from that of Cork. Although the proceedings of each of the Dublin Boards were partially reported, and often much misrepresented in the newspapers, and although, on this account chiefly, a strong desire prevailed for an accurate publication of their proceedings; they yet never transgressed the order by admitting reporters, until we sanctioned their so doing. On this, as on all other occasions, the right feeling and practical good sense of the Dublin Boards have led them to see the importance of a faithful adherence to the law. We have accordingly had the satisfaction of co-operating most cordially with these Boards on all occasions, and even in this instance, differing as we do from the conclusions at which they have arrived, we cannot but respect the motives by which they have been actuated, and approve the manner in which they have sought to attain their object.

215. We give this detailed statement of what has taken place as respects the exclusion and the admission of reporters, it being a question very liable to be misrepresented, and to cause excitement and angry feelings in the several Boards of Guardians. We shall continue to watch the proceedings, and will endeavour in every case to guard, as far as may be possible, against the consequences of a departure from the course which the experience of England has shown to be the more safe and prudent.

216. The question as to whether the Guardians were or were not entitled to provide the fixtures and fittings of the workhouses has been raised in some of the Unions, and in particular in that of Strabane, and has given rise to much correspondence. We have always held that the Commissioners are responsible for the application of the whole of the loan borrowed from Government, and that it must be disbursed by us, or under our immediate control; and that no portion of it can be handed over to the Guardians, as has been frequently urged, for the purpose of enabling them to provide fittings, furniture, or other articles. With respect to furniture, consisting of bedding and other articles of a perishable nature, we have held that the cost of these should be defrayed by the Guardians out of the poor-rates; but the cost of the fittings, which consist of bedsteads, tables, forms, and similar durable articles, we have considered might properly be defrayed out of the loan. We have accordingly given the Guardians the option of having the fittings provided under their own inspection on public tender, in the district, and subject to the approval of our architect, or else of our arranging with the contractor for the workhouse to provide these articles for the Union on fair

and reasonable terms. The latter course has for the most part been preferred, and we are disposed to think that it is on the whole the most advantageous, our architect having the widest experience both as to price and quality, and possessing the best means of ensuring justice to the Union. With respect to the fixtures, however, the case is different: these are in fact portions of the building, and do not strictly belong to the Guardians, neither are they removable by them, the whole being vested in the Commissioners in trust for the Union; and we have accordingly held that these must in all cases be provided by the contractor for the building, and the contract is specially framed with a view to that object.

217. These explanations have been frequently given, and were fully and repeatedly conveyed to the Strabane Guardians; but it appears that certain members of that Board still remained unconvinced, and came to a resolution requesting us to take the opinion of the Law Officers of the Crown on the point; and although we entertained no doubt whatever on the subject, we determined to comply with the request, and referred the case, or rather the Guardians' resolution, for an opinion accordingly. The Guardians' resolution, our letter in reply thereto, and the opinion of the Solicitor-General, are given in the Appendix;* and we call attention to the latter document, as completely setting at rest the point which had thus been raised by the Strabane Board.

218. The subject of emigration, to which we adverted in our last Report, has again occupied our attention at different times during the past year. By the 51st section of the Irish Poor Relief Act, the rate-payers of any electoral division are enabled to assemble, and agree to an application for raising a sum not exceeding "in any one year a shilling in the pound upon the net annual value of the rateable property of such division," the money so raised to be applied "in defraying the expenses connected with the emigration to British Colonies of poor persons resident in such division." But this provision does not altogether meet the circumstances which exist in the Cork, Dublin, Limerick, Waterford, and a few other Unions—especially the three former, where the so-called Houses of Industry, and other causes, led to an accumulation of large numbers of the pauper classes of all ages. The old Cork House of Industry was filled with persons of this description; and after it had been declared the workhouse of the Union, these persons, with a few exceptions, continued to be its inmates; and having been originally admitted, not only from all parts of the Union, but from all parts of the county, they were considered to belong to the Union at large, rather than to the Cork Electoral Divi-

* App. C. No. 5.

sion, and were accordingly entered to the common charge of the Union under the 44th section of the Poor Relief Act.

219. Among this residuum of the old House of Industry paupers there was a considerable number of young persons of both sexes, who had grown up in the house, and for whom no employment could be found in the locality, and for whom therefore it would be extremely desirable to provide the means of emigrating to the colonies. Many communications took place on this subject with the Cork Board of Guardians, on whose behalf we made application to the Secretary of State for the Colonial Department. The most material of these communications we have inserted in the Appendix,* for the purpose of affording information on this subject, which is confessedly of much interest and importance not with respect to Cork and Dublin only, but also to the Unions comprising the other principal towns. The remedy sought for is, that the Guardians should be empowered to apply the funds of the Union to the emigration of individuals maintained at the common charge of the Union; and this we think might be conceded, subject to suitable protection against an abusive application of the funds, and against the selection of improper objects, as well as for securing proper care and due provision for the emigrants before quitting this country, during the voyage, and after their arrival in the colony.

220. On the 23rd of July, 1840, the Act 3 and 4 Vic. c. 29, for the extension of the practice of vaccination, received the Royal Assent, and we lost no time in taking the necessary steps for carrying its provisions into effect in Ireland, so far as depended upon us. On the 5th of September we addressed a letter to each of the Unions then declared, advising and instructing the Guardians as to the steps to be taken in carrying the Vaccination Act into operation. A copy of this Circular will be found in the Appendix,† together with the form of application, the order to contract, the form of the contract to be entered into, and the forms of the Register, Certificate, and Summary of Returns. An inspection of these documents will show the whole course of proceeding which we deemed it right to adopt, and which has, we are glad to say, been found sufficient for the object. Ninety of the Unions have already contracted in the form and on the terms proposed, and the others will, we doubt not, do the same, when their organization shall have become sufficiently advanced.

221. Much opposition has been made by some members of the medical profession to the rate of payment for vaccination which we recommended in our circular. This opposition could not fail of embarrassing our proceedings; but we trust that, as

* App. C. No. 7.

† App. C. No. 2.

the results of our arrangements in the several Unions are developed, the existing misapprehensions will be removed; and that the feeling of discontent which now in some instances prevails will gradually subside, as the true interests of the medical men and the intentions of the Commissioners are more clearly understood.

222. We explained in our last Annual Report the steps which up to that time we had taken for making a limited inquiry into the Medical Charities in certain Unions. It became apparent, however, in the course of the summer, that a more extended inquiry under the provisions of the Irish Poor Relief Act was generally desired; and the time indicated by the 46th section for commencing this inquiry, namely, "so soon as conveniently may be after the formation of the Unions," having arrived, we determined, on the 3rd of August, to detach Mr. Phelan altogether from his district, dividing the Unions then under his charge amongst the other Assistant Commissioners, and to send him to each in rotation, for the purpose of examining and reporting, in conjunction with them, upon the Medical Charities within the several Unions. Mr. Phelan had previously, in conjunction with Mr. Voules, examined the Medical Institutions in the county of Cork, and on the 2nd of September we directed him to join Mr. Gulson, Mr. Clements, Mr. Hawley, Mr. O'Donoghue, Mr. Muggeridge, and afterwards Mr. Hall, giving him the following letter of Instructions, with copies of which the other Assistant Commissioners were successively furnished for their guidance in the inquiry:—

*"Poor Law Commission Office, Dublin,
2nd September, 1840.*

"SIR,

"1. Your Report dated the 26th ultimo on the state of the medical institutions in the several Unions comprised in the district lately under your charge, and your letter of the 1st instant, detailing the particular objects to which you had directed your inquiries and the mode in which you had pursued them, have received all the consideration which the importance of the subject demands; and it appearing to the Commissioners that the time has arrived in which it is incumbent upon them to proceed with the inquiries into the Medical Charities indicated in the 46th and 47th sections of the Irish Poor Relief Act, they have determined that you shall forthwith enter upon this important duty in the several districts of the other Assistant Commissioners, conjointly with the Assistant Commissioners of the respective districts, whose local knowledge and influence will, it is believed, be of use to you, whilst your professional knowledge and experience will be useful to them in the progress of the inquiry on which you will jointly enter and jointly report.

"2. The two districts which the Commissioners wish to be first examined are those of Mr. Gulson and Mr. Clements, and you will forthwith put yourself into communication with Mr. Gulson, and join him as soon as you conveniently can; and after you have completed the

examination of his district and arranged with him your Joint Report thereon, you will proceed for like purpose to Mr. Clements, to whom, as well as to Mr. Gulson, a copy of this letter will be forwarded for their information and guidance.

“ 3. The Commissioners feel that they need not do more in the way of caution than merely to point out the necessity of conducting the inquiry, upon which you are about to enter, with the utmost regard to the feelings and position of the medical practitioners and of the governors and managers of the institutions generally; and they rely upon every care being used to avoid giving cause for offence in any case, whilst in no case must the truth be permitted to be concealed or currency given to partial or erroneous statements.

“ 4. The nature of the inquiry to be undertaken is pointed out by the Act, to the spirit and intentions, as well as to the letter of which, the Commissioners are bound to conform. By the 46th section the Commissioners are directed, ‘ so soon as conveniently may be after the formation of any Union, to make strict inquiry into the state of the several Fever Hospitals, Dispensaries, &c., existing within the limits of such Union, and into the nature and extent of the relief so afforded.’ By the 47th section the Commissioners are authorized ‘ from time to time to inspect and examine into the administration of any Hospital or Infirmary, &c., and, with the concurrence of the governors, to give such direction for the better management, &c., and to cause the same to be recorded on the books of such Hospital or Infirmary.’

“ 5. There are here therefore two distinct branches of inquiry pointed out by the Act—one a Union inquiry, having reference to the wants, present and prospective, of each particular Union; the other a general inquiry into the administration of existing Hospitals and Infirmaries:—the one referring to Fever Hospitals and Dispensaries within the limits of each Union, and the nature and extent of the relief afforded, with a view to ulterior measures for supplying any deficiency which may be found to exist; the other referring to Infirmary administration merely: and this distinction must be kept in view in the pending investigation, and your Reports shaped accordingly.

“ 6. Notwithstanding this distinction, however, the points to be inquired into in each class of the Medical Charities are, for the most part, so similar that it will be convenient to arrange the few instructions which it is deemed necessary to give you in a general form, referring equally to each; the Commissioners relying upon your discretion to apply them in all cases in conformity with the above-cited provisions of the Act.

“ 7. The Commissioners rely, moreover, that whatever may be deficient in the instructions here given will be supplied by the judgment and intelligence of yourself and the Assistant Commissioner who may be your colleague in the inquiry; and the Commissioners will be always ready to attend to any application that may be made to them, and to afford every information and assistance in their power during the progress of the inquiry, in conducting which you are carefully to observe the following instructions:—

“ i. To inquire into the income and expenditure of all the Public Medical Charities in each Union, distinguishing the chief sources of the former, and the principal items of the latter.

“ ii. To examine the Registers and ascertain the number of Patients relieved in each Institution, distinguishing the intern from the extern.

“ iii. To examine the medicines kept at each Institution and ascertain if they be of good quality, and if the quantity of each kind used in the year be sufficient with reference to the number of cases recorded to have been relieved.

“ iv. It is desirable that the area and population of each Fever Hospital and Dispensary district should be ascertained, and you will use your best efforts for this purpose.

“ v. Inquire if efforts have been made in any case by the working classes to obtain or ensure for themselves or their families medical aid on the occurrence of sickness; and be careful to state any circumstances which appear to favour the exertions of the independent portion of this class in making such a provision.

“ vi. To inquire if, in any portion of the Union, Infirmary or Fever Hospital or Dispensary relief is not obtained; and the population and extent of any such portion so left without the means of medical relief.

“ vii. Whenever there appears to be a deficiency of funds, to endeavour to ascertain from what cause it arises, and what views the local governors and directors entertain upon it, and what remedy they propose. In furtherance of this object it will be open to you to offer such advice as your experience may enable you to afford, but you have no authority to give directions in any such case.

“ viii. To report on the foregoing and generally on all matters which in the course of the inquiry may appear useful for giving the Commissioners a clear view of the condition and working of each class of the medical charities in each Union, and in particular to state every case in which there does not appear to be a sufficient number of Dispensaries or Fever Hospitals, or where either of these institutions are not so situated as to afford adequate and convenient relief to the sick poor of the Union.”

“ By order of the Board,

(Signed)

“ W. STANLEY,

“ Assistant Secretary.

“ To D. Phelan, Esq.,

“ Assistant Poor Law Commissioner.”

223. The progress made in this inquiry by Mr. Phelan, and the other Assistant Commissioners with whom he acted, although as rapid as it was possible under the circumstances to expect, was yet not such as to warrant an expectation that it would be completed in sufficient time to enable Government to introduce any legislative measure on the subject in the present session, should such be deemed necessary; and we therefore, on the 24th October, addressed your Lordship, stating that, if it should be “ deemed desirable, with reference to ulterior measures, to have a Report on all the Unions, or to have it completed at an early period of the session, it would be necessary to appoint another medical man, temporarily, to

assist Mr. Phelan in conducting the inquiry." Your Lordship considered it important to expedite the inquiry as much as possible, and you were pleased, on the 6th of November following, with the approbation of the Lords Commissioners of Her Majesty's Treasury, to sanction the temporary appointment of another member of the medical profession to act with and to aid Mr. Phelan; and we selected Dr. Corr for this duty, and appointed him by a Minute of the Board on the 9th of November. The inquiry is now proceeding, with this additional aid, in the manner at first arranged, and the medical charities have been examined in fifty-three of the Unions; and as these are situated in every part of the country, and may therefore be considered as a fair sample of the wants and the actual state and condition of the whole, we consider that we have obtained such an amount of information as will warrant our making a Report on this very important subject whenever your Lordship shall call upon us to do so, although the inquiry has not yet been completed in all the Unions.

224. We have always considered that the organization of the Unions, and the creation of a local machinery for their government, would afford important facilities for the introduction of other local improvements in Ireland. Hitherto there has been a want of means for the origination and carrying out of such objects, but the Union authorities now afford the means, and possess the requisite degree of influence and consideration, for setting on foot and for supporting undertakings calculated to benefit its inhabitants. We have had frequent communications on this subject with different individuals, and have lost no opportunity of urging the important considerations which it involves. Ireland is essentially an agricultural country: agriculture is its staple, and to this we think the efforts of its people should be primarily directed; yet the art and practice of agriculture is confessedly for the most part in a very low and imperfect state in Ireland. It seemed to us that this deficiency might in some measure be remedied by the establishment of Union Agricultural Societies, and accordingly the letter, a copy of which is inserted in the Appendix,* was addressed to each of the Assistant Commissioners, requesting them to communicate with the leading members of the respective Boards of Guardians on the subject, and we have the satisfaction of knowing that several such Union Associations have been formed, and that others are in the course of formation.

225. At the conclusion of our Annual Report in 1839 we expressed our sense of the cordial support which we had received from the Irish Government, and of its great value under the circumstances in which we were then placed. We

* Appendix C., No. 9

have now much satisfaction in stating that the same support has been continued to be afforded to us, unremittingly and effectively, up to the present time. Without such support, our difficulties would have been greater, and our progress in the introduction of the Irish Poor Law would neither have been so rapid nor so satisfactory as we are now enabled to report it to be.

We have the honour to be,

My Lord,

Your Lordship's faithful and obedient servants,

(Signed)

JOHN GEORGE SHAW LEFEVRE

GEORGE NICHOLLS.

(L. S.)

GEORGE CORNEWALL LEWIS.

A P P E N D I X.

APPENDIX A.

ORDERS, INSTRUCTIONAL CIRCULARS, AND MINUTES
OF THE COMMISSIONERS.

No. 1.

[*Out-Relief.*]

I.—FORM OF AMENDED PROHIBITORY ORDER.

To the Guardians of the Poor of the Union, &c.

WHEREAS by certain orders bearing date respectively the day of in the year of our Lord one thousand eight hundred' and , and the day of in the year of our Lord one thousand eight hundred and , the Poor Law Commissioners did, amongst other matters, make certain regulations concerning the administration of relief to be given to able-bodied poor persons, and to poor persons not resident in their Parish or Union, in the Union, in the count of

And whereas it is now expedient that the regulations contained in the present order should be substituted for the said regulations contained in the above-recited orders—

Now, therefore, in pursuance of the powers and authorities vested in us under and by virtue of an Act passed in the fifth year of the reign of His late Majesty King William the Fourth, intituled “An Act for the Amendment and better Administration of the Laws relating to the Poor in England and Wales,” We, the Poor Law Commissioners, do hereby rescind the said regulations contained in the above-recited orders.

ARTICLE I.—And we do hereby order, direct, and declare, that from and after the day of every able-bodied person, male or female, requiring relief from any parish within the said Union, shall be relieved wholly in the workhouse of the said Union, together with such of the family of every such able-bodied person as may be resident with him or her, and may not be in employment, and together with the wife of every such able-bodied male person, if he be a married man, and if she be resident with him; save and except in the following cases:—

- 1st. Where such person shall require relief on account of sudden and urgent necessity.
- 2nd. Where such person shall require relief on account of any sickness, accident, or bodily or mental infirmity, affecting such person, or any of his or her family.
- 3rd. Where such person shall require relief for the purpose of defraying the expenses, either wholly or in part, of the funeral of any of his or her family.
- 4th. Where such person, being a widow, shall be in the first six months of her widowhood.
- 5th. Where such person shall be a widow and have a legitimate

child or legitimate children dependent upon her, and incapable of earning his, her, or their livelihood, and no illegitimate child born after the commencement of her widowhood.

- 6th. Where such person shall be confined in any gaol or place of safe custody.
- 7th. Where the relief shall be required by the wife, child, or children of any able-bodied man who shall be in the service of Her Majesty as a soldier, sailor, or marine.
- 8th. Where any able-bodied person, not being a soldier, sailor, or marine, shall not reside within the said Union, but the wife, child, or children of such person shall reside within the same, the Board of Guardians of the said Union, according to their discretion, may afford relief in the workhouse to such wife, child, or children, or may allow out-door relief for any such child or children being within the age of nurture and resident with the mother within the said Union.

ARTICLE II.—And we do further order and direct, that in every case in which out-door relief shall be given, on account of sickness, accident, or infirmity, to any able-bodied male person resident within the said Union, or to any member of the family of any able-bodied male person, a special entry shall be made in the minutes of the proceedings of the Board of Guardians of the day on which the relief is ordered or subsequently allowed, which entry shall contain an extract from the medical officer's weekly report (if any such officer shall have attended the case), stating the nature of such sickness, accident, or infirmity; or, if the Board of Guardians shall think fit, a certificate under the hand of a medical officer of the Union, or of the medical practitioner in attendance on the party, shall be laid before the Board, stating the nature of such sickness, accident, or infirmity, and a copy of the same shall be entered in the minutes of the proceedings of the said Board of the day on which the relief is ordered, or subsequently allowed.

ARTICLE III.—And we do further order and direct, that from and after the said day of no relief shall be given from the poor-rates of any parish or place comprised in the said Union, to any person who does not reside in some parish or place comprised therein, save and except in the following cases:—

- 1st. Where such person, being casually within such parish or place, shall become destitute.
- 2nd. Where such person shall be maintained in any hospital, asylum, or other establishment for the treatment of any bodily or mental disease, not being situate within the said Union.
- 3rd. Where such person shall be entitled to receive relief from any parish or place in which he may not be resident, under any order which justices may by law be authorised to make.
- 4th. Where such person, being a widow, shall be in the first six months of her widowhood.
- 5th. Where the relief shall be allowed for a child under the age of sixteen maintained in a workhouse or establishment for the

education of pauper children not situate within the said Union.

6th. Where any person, not being able-bodied, shall not reside within the said Union, and the wife, child, or children of such person shall reside within the same, relief may be afforded to such wife, child, or children, by the guardians of the Union, as they shall think fit.

7th. Where such person shall, at some time within the twelve calendar months next preceding the date of this order, have been in the receipt of relief from some parish in the said Union, being settled in such parish, and not being resident therein.

ARTICLE IV.—Provided always, and we do hereby declare, that in case the Guardians of the said Union shall depart in any particular instance from any of the regulations hereinbefore contained, and shall, within fifteen days after such departure, report the same and the grounds thereof to the Poor Law Commissioners, and if the Poor Law Commissioners shall approve of such departure, then the relief granted in such particular instance shall, if otherwise lawful, not be deemed to be unlawful or be subject to be disallowed.

ARTICLE V.—And we do further order and direct, that no relief which shall be contrary to any regulation in this order shall be given by way of loan: and that every relief which may be given to or on account of any person above the age of twenty-one, or to his wife or any part of his family under the age of sixteen under Article I. or any of the exceptions thereto, or under any of the exceptions to Article III., or under the proviso in Article IV., may, if the guardians shall think fit, be given by way of loan.

Given under our hands and seal of office, &c.

II.—INSTRUCTIONAL LETTER AS TO AMENDED PROHIBITORY ORDER.

*Poor Law Commission Office, Somerset House,
August, 1840.*

SIR,

THE Poor Law Commissioners have had under their consideration their Orders regulating the relief of able-bodied and non-resident paupers, in reference to various points of construction and matters of practice which from time to time have arisen.

The Commissioners have embodied in the accompanying Order the various exceptions and provisions which experience has shown to be now advisable; and they propose not only to issue the Order as thus framed in future cases, but to substitute it in those Unions to which any of the previous Orders prohibiting out-door relief have been issued.

The Commissioners request the attention of the Board of Guardians to the following remarks, in reference to those parts of the Order which appear to require explanation; and they are desirous that if the Guardians perceive any difficulty unexplained, they should communicate with the Commissioners accordingly, and make such suggestions as may occur to them.

Relief of Able-bodied.

I. ARTICLE I.—The only remark on the prohibitory clause which the Commissioners need make is, that the Guardians under this clause are

not bound to require any child of an able-bodied person who can support itself to accompany its parent into the workhouse, if it appear expedient that such child should continue in employment.

2. [*Article 1. Exception 1.*].—By “sudden and urgent necessity” (which words are used in § 54 of the Poor Law Amendment Act), the Commissioners understand any case of destitution requiring instant relief, before the person can be received into the workhouse; as, for example, when a person is deprived of his usual means of support by means of fire, or storm, or inundation, or robbery, or riot, or any other similar cause which he could not control when it had occurred, and which it would have been impossible, or very difficult, for him to foresee and prevent.

It is to be remarked further, that the present exception does not authorise *permanent* out-door relief in any case. A case originally of sudden and urgent necessity, which subsequently requires continued relief, loses its character of suddenness and urgency. The relief subsequently required will be either ordinary relief and therefore to be given in the workhouse, or it may be extraordinary, and given, for example, under the second exception of Article I.

3. [*Exception 2.*].—The second exception provides for the case of any able-bodied man who is himself insane or temporarily sick, or who has met with an accident, or any of whose family require to be relieved on the ground of insanity, infirmity, accident, or sickness.

4. [*Exception 3.*].—In most Unions to which the Prohibitory Order has been issued, relief has been given to able-bodied male persons for the funerals of their families, without requiring them to come into the workhouse, and the Commissioners, although not unaware of the possibility of abuses arising as to this branch of relief, are not prepared to prohibit it. The Commissioners think, therefore, that it is better to admit it as an express exception, than to allow it to be given under a lax construction of the term “*sudden and urgent necessity*,” in Exception 1.

5. [*Exception 4.*].—The exception of widows during the first six months of their widowhood is adopted in conformity to the practice of a very well managed Union in Sussex, and with a view of enabling persons thus unfortunately situated to have an adequate interval for the purpose of making such arrangements for their support as their altered condition may require.

6. [*Exception 5.*].—The exception in favour of widows with children, so far as it relates to able-bodied widows in employment, is one respecting which the Commissioners themselves entertain strong doubts, and they request that the Guardians will exercise great circumspection in applying it in practice. The Commissioners request the Guardians, when administering relief under it, to take into account, that when small weekly allowances in aid of wages are made, they too commonly serve to excuse relations from the payment of contributions to a much larger amount, and that the out-door allowances, when given indiscriminately in widowhood, tend to put an end to provident habits, in respect of insurances in sick-clubs or otherwise. It should, moreover, be borne in mind, that allowances made by the parish to able-bodied widows in employment do not always confer the advantages intended, inasmuch as their wages, as in the case of able-bodied men, are commonly reduced in consideration of the allowance from the parish, and that such reduc-

tion of the wages, combined with the excuse furnished to relations or friends for withholding their contributions, together with the pauper habits thus engendered, often renders such allowances to widows in aid of wages an injury rather than a benefit to them ; whilst in some districts this class of able-bodied widows is so numerous that their labour (thus depreciated at the expense of the rate-payers) is substituted for the more highly paid labour of independent labourers.

7.—The Commissioners trust that the Guardians will seldom find that the ordinary rate of earnings of women is so low as not to enable them to support one child at the least, and that the Guardians will not adopt any such general rule as that of relieving all widows with one, or with any fixed number of children, without careful inquiry into every case thus to be relieved.

8. [*Exception 6.*].—It sometimes happens that a person is confined for debt in a prison where no provision is made out of a prison-fund, or out of the county-rates, for his maintenance. In such a case as this, it is advisable that the Guardians of his Union should be empowered to relieve him. It is further necessary that the Guardians should be empowered to give relief to the wife and children in cases where the husband cannot be required to enter the workhouse.

9. [*Exception 7.*].—The state of the law in reference to married women, explained in paragraph 10, and the peculiar rights and obligations of soldiers, sailors, and marines, render it desirable to give great latitude to the proceedings of the Board of Guardians in respect of the families of persons in these departments of the Queen's service. The seventh exception, therefore, allows of relief of any kind being given to the wife or children of a soldier, sailor, or marine, whether in or out of the workhouse, without requiring the husband to come into the workhouse.

10. [*Exception 8.*].—The eighth exception provides for the case of a wife whose husband is absent from her, either by desertion or otherwise, and it is necessary in consequence of the state of the law applicable to women thus situated. It is held that in such cases relief to the children is not relief to the wife ; consequently, the wife cannot be compelled to come with her children into the workhouse. If, however, she require relief for herself, the Guardians may require her to receive it in the workhouse ; and if she require relief for her children, the Guardians may require such of them as are above the age of nurture to receive it in the workhouse, whether she do or do not come into the workhouse. As regards, however, children under the age of nurture who may be living with the mother, the Guardians cannot remove them from her ; so that if she require relief for them and them only, and she will not come into the workhouse, the Guardians must give out-relief, if such relief be necessary.

11. ARTICLE II.—The regulation which requires the entry on the minutes of the medical officer's report, or a medical certificate, in case of relief being given to an able-bodied pauper on account of sickness, accident, &c., has been suggested to the Commissioners, in consequence of a tendency which has displayed itself in various parts of the country to make exceptions to the Prohibitory Order on too slight grounds, and the Commissioners think that this provision will have the useful effect of calling the special attention of the Guardians to every such case.

If the pauper should not have been attended by a medical officer of the Union, a certificate may be given either by the medical practitioner who may have attended him, or by a medical officer of the Union who may visit him for the purpose.

12.—Upon the portion of the Order which relates to the relief of the able-bodied, the Commissioners have only further to observe, that, although the exceptions introduced in it are larger and better defined than those contained in the previous Orders, yet it is, upon the whole, more restrictive than most of the previous Orders, inasmuch as it extends to single women, including those with illegitimate children, and to widows without children.

Relief of Non-Residents.

13. ARTICLE III.—As respects the portion of the Order which relates to the relief of non-residents, the Commissioners desire to point out that it will prevent new cases of non-resident relief, with the exceptions therein mentioned. On the other hand, it does not require that a pauper, in order to receive relief, should reside in the parish to which he is chargeable, provided that he be resident in the Union; and in this respect it is rather less strict than the fifth rule in the original regulations, under which new cases of widows could not permanently be relieved, unless they resided within their parishes. [See First Annual Report, Appendix, p. 85.]

14.—Under the rule, as now framed, the Guardians may relieve a pauper residing within the Union, though not residing in the parish to which he belongs; the Commissioners, however, are far from wishing to encourage even this species of non-resident relief. It is true that the frauds and evils which are incidental to non-resident relief, in consequence of the want of inspection and the difficulty of transmitting the relief, do not occur with reference to paupers resident within the Union, who are within the reach of the relieving officers; but, nevertheless, the rate-payers of the parish charged with the relief, who, by means of the quarterly lists of paupers, can, by personal observation of those who reside in their parish, ascertain whether they are fit objects for relief, are deprived of this protection where the pauper for whom they pay is resident at a distant part of the Union. Moreover, relief of non-residents is almost always *partial* relief, and therefore liable to the objections to which partial relief is liable. The relief of paupers out of their parish and out of the relieving district in which the parish is comprised is not unattended with difficulties both of a legal and practical nature, which are sufficient to make it desirable that the Guardians should not, without sufficient ground, permit new cases of this nature even within the Union.

15. [Article III. Exception 1.]—The Commissioners have not introduced into the second branch of the Order an exception on account of sudden and urgent necessity. [See above, paragraph 2.] Cases of sudden and urgent necessity manifestly require the prompt attention and vigilant inspection which can only be exercised by the Guardians and their officers in the district where the necessity arises.

The Commissioners have introduced the present exception in order to meet the cases of vagrants who may become casually destitute within the Union. It is the duty of the Guardians to relieve persons so

situated, without reference to the place of their settlement or residence. The Commissioners have had occasion to address several communications to the Metropolitan Boards of Guardians, on the duty of the locality to relieve all cases of urgent destitution. [See the Commissioners' Fourth Annual Report, pp. 154, 155, and 156, Appendix A., No 2; and Fifth Annual Report, p. 87, Appendix A., No. 10.]

16. [*Exception 2.*].—This exception is intended to permit poor persons to be sent to establishments out of the Union, intended for the treatment of their respective infirmities, as to hospitals for the sick, asylums for the insane, and schools for the blind or deaf and dumb.

17. [*Exception 3.*].—The third exception is intended expressly to except from the operation of the Order the cases of relief given to non-resident lunatics in asylums under orders of justices, to debtors confined under mesne process entitled to relief under the 52 Geo. III. c. 160, s. 1, and to persons under orders of removal.

18. [*Exception 4.*].—This exception is similar to Exception 4 in Article I., the reasons for which are stated above in paragraph 5.

19. [*Exception 5.*].—This exception permits the Guardians to send pauper children to a workhouse or establishment for the training of pauper children, which may be situated out of their Union. On the advantages of combining Unions for the education of pauper children, the Commissioners have made some remarks in their Report on the further Amendment of the Law, (December, 1839,) pp. 55—9.

20. [*Exception 6.*].—This exception resembles Exception 8, Article I., the reasons for which are stated above in paragraph 10.

21. [*Exception 7.*].—This exception permits the continuance of non-resident relief to all paupers (not being able-bodied persons within Article I.) who were in the receipt of relief from some parish in the Union within the twelve calendar months next preceding the date of the Order. Consequently, it permits the continuance of non-resident relief to the infirm through age or any other cause, and to able-bodied widows with a child or children, who were in the receipt of parochial relief from the Union within that period.

Cases of peculiar Urgency.

22. ARTICLE IV.—It is possible, although not probable, that cases may occasionally arise which present very peculiar circumstances, and which do not fall within any of the exceptions contained in the present Order. The Commissioners think it desirable, in cases of that kind, in which the immediate withdrawal or denial of out-door relief might appear likely to produce serious evil to the applicant, that the Guardians should give out-door relief, or take a portion of the applicant's family into the workhouse, and report the case within fifteen days to the Poor Law Commissioners, as a case of peculiar urgency, in order that the Commissioners may give their opinion thereupon. The Commissioners have accordingly introduced a proviso at the end of the Order, enabling the Guardians to pursue this course with respect to exceptional cases of this description.

Relief by way of Loan.

23. ARTICLE V.—The first part of Article V. is introduced in order to put an end to a misapprehension which existed in some Boards of

Guardians, viz. that although the Prohibitory Order prevented them from *giving* out-door relief, they might nevertheless *lend* it. The second part of the Article enables the Guardians to make all the relief which may be given to persons above twenty-one years of age, or their families, a loan under the 59th section of the Poor Law Amendment Act.

Signed, by order of the Board,

EDWIN CHADWICK, *Secretary.*

To the Clerk of the Board of Guardians.

No. 2.

RELIEF OF PERSONS NOT RESIDENT WITHIN THEIR UNION.—*Copy of a Minute of the Poor Law Commissioners, dated 26th January, 1841.*

The relief of persons not resident within the Union in which they have their settlement has, from the institution of the Poor Law Commission, occupied a large share of the attention of the Commissioners, and the Commissioners began, at an early stage of their proceedings, to take measures for diminishing the evils arising from it.

The rules respecting out-door relief issued by the Commissioners to the Poor Law Unions which were first formed, contained the following clause:—

“Except in case of accident, sickness, or other urgent necessity, no relief shall be afforded from the poor-rates of any parish or place comprised in the said Union, to any pauper between the ages of sixteen and sixty, belonging to any such parish or place comprised in the said Union, who shall not be resident therein: provided always, that this regulation shall not extend to any person, not being an able-bodied male pauper, between the ages of sixteen and sixty, who shall, on the day herein appointed for the first meeting of the Guardians, be in the receipt of relief from any parish or place comprised in the said Union, although not resident in such parish or place, and although such person shall continue a non-resident; but in every such case due inquiry shall be made as to the propriety of such relief being continued.”—First Annual Report, Appendix, p. 85.

The effect of this clause was to prohibit the relief of non-residents between the ages of sixteen and sixty, except in the cases of—1, accident; 2, sickness; 3, or other urgent necessity; 4, or where the pauper (not being an able-bodied male) was in the receipt of relief on the day appointed in the Order for the first meeting of the Guardians.

In the Orders respecting out-door relief, which the Commissioners have subsequently issued, the restraints upon the relief of non-residents have been extended; and the following are the rules on this subject as they stand in the order which has been last issued by the Commissioners:—

“No relief shall be given from the poor-rates of any parish comprised in the Union, to any person who does not reside in some parish comprised therein, save and except in the following cases:—

“1st. Where such person, being casually within such parish, shall become destitute.

“2nd. Where such person shall be maintained in any hospital,

asylum, or other establishment for the treatment of any bodily or mental disease, not being situate within the said Union.

“ 3rd. Where such person shall be entitled to receive relief from any parish in which he may not be resident, under any order which justices may by law be authorized to make.

“ 4th. Where such person, being a widow, shall be in the first six months of her widowhood.

“ 5th. Where the relief shall be allowed for a child under the age of sixteen maintained in a workhouse or establishment for the education of pauper children not situate within the said Union.

“ 6th. Where any person, not being able-bodied, shall not reside within the said Union, and the wife, child, or children of such person shall reside within the same, relief may be afforded to such wife, child, or children, by the Guardians of the Union, as they shall think fit.

“ 7th. Where such person shall, at some time within the twelve calendar months next preceding the date of this Order, have been in the receipt of relief from some parish in the said Union, being settled in such parish, and not being resident therein.”

The Commissioners have, in the Instructional Letter accompanying that Order, explained summarily their views respecting non-resident relief, and the grounds on which the above-recited provisions are founded. In consequence, however, partly of these provisions in the Order, and partly of other accidental circumstances, their attention has of late been more than usually called to the subject of non-resident relief, and they think it convenient to give a fuller statement of their views respecting it than is contained in the letter referred to.

The statute of 43 Eliz. established no settlement, in the legal sense of the word, and merely provided for the relief of persons within the parish. The 13th and 14th Car. II., and other subsequent statutes, by which the law of settlement was introduced and extended, do not contemplate non-resident relief; they constantly suppose that a person is to be relieved in the spot where he is, but they provide that if a person be not legally settled in a place, and he come to reside in it, he may, if he becomes chargeable to such place, and if he be legally settled elsewhere, be removed to the place of his settlement. The remedy of removal having been given to prevent a pauper from becoming a permanent burden upon a place where he is resident, but not settled, implies that his right to relief operates against the place of his residence, and that he receives no relief from the place of his settlement so long as he is not resident in it. Settlement, therefore, does not primarily affect the right to relief; a person settled and a person unsettled are equally entitled to relief in the place where they are; but the one, if he come to reside, and become chargeable, may be removed; the other cannot. The right of a person to relief does not depend on his being resident in the place of his settlement, or on his possessing a settlement at all. If a person having a settlement in one English parish becomes chargeable in another, his settlement only determines the place which can, if he continues destitute, be ultimately compelled to relieve

him. If a person not having a settlement in England becomes destitute in an English parish, he must be relieved by that parish, and he cannot be removed in consequence of his chargeability, unless he be Scotch or Irish; in which case he is removable to Scotland or Ireland.*

It follows from the preceding explanation that settlement amounts to this:—Every person becoming destitute in an English parish is entitled to relief from such parish; but he is liable to be removed from such parish, in consequence of his having become chargeable, in two cases—1, if he come to reside in the parish, and if he have acquired no settlement therein, but has acquired a known settlement in some other English parish, he may be removed to such other parish; 2, if he be Irish or Scotch, having no settlement in England, he may be removed to Ireland or Scotland. Accordingly, it appears that settlement is not a right of the person settled (as it has been sometimes erroneously considered), but that it is a liability to removal, to which, under certain circumstances, the person having the settlement is subject. An Englishman whose settlement is unknown, a settled Englishman not coming to reside, a native of an English dependency, or an alien, must, if destitute, be relieved in the parish where he is, and is not liable to removal. It appears, moreover, that the possession of a settlement is always a disadvantage to an Englishman, to a native of an English dependency, or to an alien; but that it may be an advantage to an Irishman or a Scotchman, since a destitute Irishman or a Scotchman may, if he has no settlement in England, be removed to a place in Ireland or Scotland, in which he would obtain less relief than he would obtain from an English parish. The removal contemplated in settlement-law is always a right to remove in the parish officers, and a liability to be removed in the person becoming chargeable. The person becoming chargeable has no right to be removed to the place of his settlement, which he can enforce, in case he should desire to be so removed; and the parish officers are under no legal obligation towards a person becoming chargeable to remove him to the place of his settlement if they should not think fit so to remove him. †

The process of removal can be immediately resorted to by the officers of the parish entitled to remove; but in the case of the pauper being “unable to travel by reason of sickness or other infirmity,” the execution of the order of removal can, on the application of the parish officers, be suspended by the justices (35 Geo. III. c. 101).

The system of relief for settled persons contemplated by the statutes is, therefore, the following:—If a person having a settlement becomes destitute in a place where he is not settled, he is entitled to relief from that place; but he may be removed to the place of his settlement if he be able to travel, and if he be unable to travel, the order for his removal may be made, but its execution suspended; whereby the parish of the pauper’s residence becomes entitled to be reimbursed for his maintenance by the parish of his settlement.

* For the sake of brevity in statement, Scotland and Ireland only are specified in the text; it should, however, be observed, that the rule which is applicable to poor persons born in Scotland or Ireland, is also applicable to poor persons born in Man, Scilly, Guernsey, and Jersey.

† An order of removal is made upon complaint made by the churchwardens or overseers of the poor of any parish.—13 and 14 Car. II., c. 12, s. 1.

The system contemplated by the statutes is thus altogether independent of the relief of non-resident persons by the parish of their settlement, and no statute, as far as the Commissioners are aware, contains any expression or provision which, either expressly or impliedly, recognises this mode of relief. Indeed, so absolute is the silence of the statutes on this subject, that some persons (relying upon the declarations of the Courts that the poor-rates are not to be applied to any purpose not expressly authorized by some Act of Parliament) have argued, that all relief of non-residents is illegal; and the Commissioners have even been urged to instruct the Poor Law auditors to disallow all such relief. The Commissioners admit that no direct statutory authority for non-resident relief can be found; but it appears to them that, on the other hand, there is nothing in the statutes which prohibits it, or is directly inconsistent with it; and they think that the legality of this mode of relief has been impliedly recognised by the Courts in several decided cases. (See *Watson v. Turner* and another, Buller, N.P. 129, 147. *Wing v. Mill*, 1 B. and A. 104. *Gent v. Tomkyns*, 5 B. and C. 746.) The principle which these cases seem to the Commissioners to have established is the following, viz. that the overseers of a parish (and consequently the guardians) may, if they think fit, give relief to a person settled in such parish, but residing out of it; but that the giving of such relief is purely optional with them, and that they are under no legal obligation to give it. Conformably with this principle, it was decided in *Clypton St. Mary v. Ravistock*,* that an order of justices could not be made on parish officers to relieve a person resident in another parish. Such an order would have deprived the overseers of their discretion to withhold relief from non-residents, which the law allows them.

Nevertheless, the practice of giving non-resident relief has prevailed, for some years, to a great extent; and (although it has been diminished since the passing of the Poor Law Amendment Act) the tables in the Sixth Annual Report of the Poor Law Commissioners (pp. 27—33) show that in the quarter ending Lady-day 1839, 39,929 aged and infirm paupers received relief while resident out of their Unions; and that in the same quarter, 7,318 widows or deserted wives, having 19,022 children, also received relief while resident out of their Unions.

Adverting to the prevalence of the practice of giving non-resident relief, and to its implied recognition by the Courts, the Commissioners have not considered it desirable (even if it were possible) for them to impugn the legality of the system. They have thought that the course which it was incumbent upon them to pursue (as being both most conducive to the public interests, and suitable to the powers conferred

* *Clypton St. Mary v. Ravistock*.—E. T. 11 Ann, Poor's Sett. 49, 1 Bott. 459.

An order was made reciting, Whereas I. S. and his wife are last settled in C., these are to order you, the churchwardens of C., to repair to the parish of R. and to relieve them, being so sick that they cannot be removed.

The Court.—The justices have no authority to send for officers out of another parish, but are bound to maintain the poor as long as they continue with them. And by Powell, J., parishioners are not to be relieved till they are carried to the parish.

The Order was quashed.

upon them by the legislature) was gradually to restrain its abuses by general regulations.

With this view, they have issued to a large number of Unions the regulations recited near the beginning of this Minute.

The following are the principal reasons which lead the Commissioners to the conclusion that non-resident relief is, in general, inexpedient; and have determined them to issue the regulations just mentioned.

In the first place, non-resident relief (as has been shown above) is not contemplated by the existing law; it is inconsistent with the constant design of the statutes, and there is no provision for dispensing it by the machinery which they create. Consequently, if the Commissioners had attempted to systematise non-resident relief, they must have attempted to create a machinery of which the statutes contain no indication, and which their powers would not have enabled them to establish in a complete and satisfactory manner.

Secondly, it is difficult, and often impossible, for a Board of Guardians to ascertain the wants and means of a person residing at a distance from their Union, whom they are unable to see and to question from time to time, and whose case they cannot investigate by their own officers. Consequently, it is difficult for them to determine the fact of his destitution; and if that fact be established, to determine the nature and extent of the relief which he requires.

The difficulty of ascertaining the circumstances of a non-resident pauper leads to two classes of inconveniences, of opposite characters. First, the relief afforded may be inadequate in amount; or it may not be of the sort which the pauper needs: for example, food or clothing may be furnished to a pauper in need of medical assistance. Secondly, the pauper may possess resources which he is able to conceal from the guardians. This latter case is very frequent, and the Commissioners could easily, if it were desirable, accumulate examples of its occurrence. The following may serve as an instance of the extent to which the administrators of relief may be kept in ignorance of the means of subsistence possessed by a non-resident pauper. An aged pauper of a parish in the Hay Union, but resident out of the Union, had been in the receipt of 3*s.* weekly, until the completion of the Hay workhouse: his allowance was then stopped, on the ground of non-residence, and he received an offer of the workhouse, which he did not accept. In October, 1838, he applied to have his pay renewed, and he left at the relieving officer's house what he probably supposed to be a certificate or letter from some person recommending him as a fit object of relief. By mistake, however, instead of such certificate or letter, he left a bill made out to himself, in October, 1837, for drapery goods, to the amount of 1*l.* 16*s.* 7*d.*, thus showing that he had been carrying on a considerable trade while he was receiving relief on account of his supposed destitution.

Moreover, the difficulty of ascertaining the circumstances of a pauper residing at a distance, frequently leads the guardians to give such a pauper a fixed weekly allowance, which continues independently of any improvement which may take place in his condition. But this practice is repugnant to the essence of legal relief, which ought always to be temporary, and measured strictly by the exigencies of the moment.

Thirdly, it is difficult for the guardians to ensure the conveyance of

relief to a non-resident pauper, and to compel their own relieving officer to account regularly for it. The relief is usually conveyed in money; and there is much difficulty in the conveyance of small weekly sums to a poor person at a distance. This difficulty is sometimes sought to be overcome by the appointment of a receiver for the pauper, who furnishes him with the money weekly, and receives it in larger sums from the relieving officer of the Union to which the pauper belongs; sometimes by an arrangement with a relieving officer of the Union in which the pauper resides. Both these expedients, however, are imperfect, and lead to irregularities and other inconveniences. The receiver, performing a voluntary function, may omit to make the payments, or may deduct a per centage for his trouble; and the relieving officer of the Union in which the pauper resides cannot be required to pay him his allowance on behalf of the distant Union. It is purely optional with the guardians whether they will afford any facilities for the transmission of non-resident relief; and even if they were to instruct their relieving officer to pay a non-resident pauper on behalf of another Union, it may be doubted whether they could compel his obedience, inasmuch as neither Union employs or pays him for this service; the one, because he is not their officer; the other, because the service is not performed for them.

The irregularity of the payments made to non-resident paupers, and the difficulty of checking the accounts of the relieving officers in this respect, afford a strong temptation to relieving officers first to use, and afterwards to embezzle, the money advanced to them by the guardians for non-residents. The facility of withholding these payments is a most dangerous temptation to the relieving officers, and to a needy or improvident man, almost irresistible. A relieving officer knows that if he appropriates to his own use some of the money advanced to him for the non-resident paupers, detection will, at all events, be slow, and perhaps may never arrive. Moreover, the proof of the offence is often difficult, and a plausible excuse for irregularity can always be alleged. Accordingly, the Commissioners find that the money advanced to the relieving officers, for non-resident relief, is far more frequently misapplied by them than the money advanced to them for all other purposes; and that the frauds arising from this cause are a frequent source of loss to the guardians and rate-payers. The Commissioners have dismissed a considerable number of relieving officers for embezzlement of the money intended for the relief of non-residents. During the last year, in the counties of Norfolk and Suffolk, no less than five relieving officers have been dismissed, or have been compelled to resign, for negligence or fraud in paying money entrusted to them for non-residents; and in another case the peculation of a relieving officer was detected after his death. Three other cases of defalcation, arising from the same source, occurred in three adjoining Unions in Cheshire within about six months. Other officers than relieving officers may also be implicated in these frauds. Thus, a collector of a Union in Dorsetshire, who had been appointed a receiver of non-resident relief by some other Unions, advanced money to the non-resident paupers in his Union from the rates collected by him; he thus acquired the habit of diverting the money in his hands from its proper object; and he has recently been dismissed as a defaulter. The frauds arising from non-resident relief

existed under the old system of management to an unknown extent, but probably to an extent far greater than under the existing system. The parish of Ledbury, in Herefordshire, may be referred to as one in which considerable sums were at one time thus embezzled by an assistant overseer.

It may be here remarked, that an additional inconvenience incidental to non-resident relief is, that no person is legally responsible for its reaching the pauper for whom it is destined. Where relief is ordered for a resident pauper, the guardians and their officers are bound to take care, not only that the relief is given out for the pauper, but that it is received by him. But since the allowance of non-resident relief is voluntary on the part of the guardians, and is not obligatory upon them, they may omit to take the measures necessary for conveying the relief to the pauper; and although the pauper may have no means of procuring it for himself from them or their officers, he is unable to compel them to remit it to him.

Another plan which has been tried for facilitating non-resident relief has been found even more inconvenient, and more exposed to fraud, than the plan of remitting it to the pauper. This plan consists in an engagement between the two Unions concerned, that the pauper is to be relieved by the Union in which he is resident, upon an understanding that the cost of the relief so given shall be repaid to it by the Union to which the pauper belongs. An arrangement of this sort is, however, subject to the following inconveniences:—1. The Union which gives the relief gives it at the cost of another Union; consequently, there are none of the legal or moral safeguards for thrift and good management in the expenditure which the law has provided for the protection of the rate-payers in ordinary cases. The necessity of these safeguards is proved by the abuses which are known to have prevailed in the expenditure under suspended orders of removal; the only case in which the law enables one parish to give relief at the cost of another, and to recover from it the cost of the relief so given. 2. The promise to repay the relief made by the Union to which a non-resident pauper belongs is a merely voluntary promise, which probably does not bind the guardians of such Union personally,—which certainly does not charge the funds of their Union, and which it is practically impossible for the guardians of the other Union to enforce. Now, as the understanding existing between the two Unions, in any case of this sort, is generally vague and undefined, resting upon some loosely-worded letters, or perhaps even on oral communications, there is likely to be a disagreement independently of all dishonest intention, respecting the amount of the sum claimed by one Union from the other. In the event of such disagreement, there is no authoritative tribunal to which the two Unions can have recourse; and the Union which induced the other Union to abstain from removal may, if it thinks fit, refuse to repay the relief advanced to its pauper.

The preceding are the principal reasons of the Commissioners for thinking that the relief of non-residents is inexpedient, and for disapproving of all attempts to go beyond the provisions of the statutes, which contemplate only the relief of persons resident within their parish or Union.

There are, however, two objections to the withholding of non-

resident relief, which appear to the Commissioners sufficiently important to require examination.

The first objection is, that relief ought not to be refused to non-residents during temporary sickness, inasmuch as temporary sickness ought not to subject a person to the hardship of being removed to his parish.

With respect to this objection, the Commissioners will only remark that, whatever may be the hardship of a removal in cases of this sort, it is a hardship contemplated and even intended by the legislature; for the legislature has made a provision enabling the suspension of orders of removal, which is specially designed to meet the case of sickness in a person about to be removed, and which would be virtually superseded if the parish of the settlement always relieved a non-resident pauper in case of destitution caused by temporary sickness.

The other objection is, that non-resident able-bodied persons will be often removed on slight grounds, unless relief is given to them by the parish of their settlement, whenever they are in need of temporary assistance.

With respect to this objection, the Commissioners will remark,—
1. That if the labour-market is overstocked in the place where the able-bodied person is resident, it is unjust that the rate-payers of a distant parish should assist in depressing the wages of the native labourers, and therefore expedient that the non-resident labourer should be removed to his own parish. 2. That if there be a demand for his labour in the parish where he is resident, he will probably be able to procure credit or assistance during a temporary disability, so as to avoid a recourse to the poor-rates. 3. That the liability of the removing parish to pay the expenses of removal affords some protection against removals on slight grounds.

The Commissioners however admit that, under the existing law, vexatious removals on slight grounds may sometimes take place. But though they admit that the evil just adverted to is one of the necessary consequences of enforcing the existing law of removal, they think, for the reasons stated above, that it is more than compensated by the advantages of confining relief to persons resident within their parish or Union.

The simplest remedy against removals on slight grounds probably would be, an enactment that no person should be removable until he had been relieved twenty-one days at the cost of the removing parish.

But so long as any form of settlement exists, analogous to the settlement of the English law, removals of paupers must take place; and so long as the system of removing paupers continues, removals will sometimes be made on insufficient grounds. The Commissioners do not wish, at present, to express any opinion on the policy of the existing law of settlement; they will only say thus much, that they see no reason for doubting the practicability of a system, by which every destitute person should be entitled to relief in the place where he is, without being liable to removal in consequence of his chargeability.

No. 3.

WORKHOUSE DISCIPLINE.

I.—FORM OF AN ORDER REGULATING THE PUNISHMENT OF DISORDERLY AND REFRACTORY PAUPERS IN WORKHOUSES.

UNION.

To the Guardians of the Poor of the Union, &c.

WHEREAS by an order heretofore issued to the , Union, in the count of , the Poor Law Commissioners did, amongst other matters, make certain regulations respecting the punishment of disorderly and refractory paupers in the workhouse or workhouses of the said Union :

And whereas it is expedient that the regulations contained in the present order should be substituted for the said regulations contained in the above-mentioned order :

Now, therefore, in pursuance of the powers and authorities vested in us, under and by virtue of an Act passed in the fifth year of the reign of His late Majesty King William the Fourth, intituled "An Act for the Amendment and better Administration of the Laws relating to the Poor in England and Wales," we, the Poor Law Commissioners, do hereby rescind the said regulations contained in the above-mentioned order :

And we do hereby order and direct, that the following regulations for the government of the workhouse or workhouses of the said Union shall be binding on the Guardians and paid officers of the said Union, and all paupers who may be inmates of such workhouse or workhouses.

I.

Article 1.—Any pauper who shall neglect to observe such of the rules and regulations of the Poor Law Commissioners as are applicable to and binding on him or her ;

Or who shall make any noise when silence is ordered to be kept ;

Or shall use obscene or profane language ;

Or shall by word or deed insult or revile any other person ;

Or shall threaten to strike or to assault any person ;

Or shall not duly cleanse his or her person ;

Or shall refuse or neglect to work, after having been required to do so ;

Or shall pretend sickness ;

Or shall enter, or shall attempt to enter, without permission, the ward or yard appropriated to any class of paupers, other than that to which he or she belongs ;

Or shall wilfully disobey any lawful order of any officer of the workhouse ;

shall be deemed *disorderly*.

Art. 2.—Any pauper who shall within seven days repeat any one, or commit more than one, of the offences specified in Article 1 ;

Or who shall, by word or deed, insult or revile the master or

matron, or any other officer of the workhouse, or any Guardian of the Union ;

Or shall wilfully disobey any lawful order of the master or matron, after such order shall have been repeated ;

Or shall unlawfully strike or otherwise unlawfully assault any person ;

Or shall wilfully or mischievously damage or soil any property whatsoever belonging to the Guardians of the Union ;

Or shall wilfully waste or spoil any provision, stock, tool or material for work, belonging to the said Guardians ;

Or shall be drunk ;

Or shall commit any act of indecency ;

Or shall wilfully disturb the other inmates during prayers or divine worship ;

shall be deemed *refractory*.

II.

Art. 3.—It shall be lawful for the master of the workhouse, with or without the direction of the Board of Guardians, to punish any disorderly pauper by substituting, during a time not greater than 48 hours, for his or her dinner, as prescribed by the dietary, a meal consisting of 10 ounces of bread, or one pound and a half of cooked potatoes, and also by withholding from him or her, during the same period, all butter, cheese, tea, sugar, or broth, which such pauper would otherwise receive at any meal during the time aforesaid.

Art. 4.—It shall be lawful for the Board of Guardians, by a direction to be entered on their minutes, to order any refractory pauper to be punished by confinement in a separate room, with or without an alteration of diet, similar in kind and duration to that prescribed in Article 3 for disorderly paupers ; but no pauper shall be so confined for a longer period than 24 hours, or, if it be deemed right that such pauper should be carried before a justice of the peace, and if such period of 24 hours should be insufficient for that purpose, then for such further time as may be necessary for such purpose.

Art. 5.—It shall be lawful for the Board of Guardians, by any special or general order, to direct that a dress different from that of the other inmates shall be worn by disorderly or refractory paupers, during a period of not more than 48 hours, jointly with or in lieu of the alteration of diet to which any such pauper might be subjected by the regulations herein contained.

Art. 6.—If any offence, whereby a pauper becomes refractory under Art. 2, be accompanied by any of the following circumstances of aggravation (that is to say), if such pauper—

Shall persist in using violence against any person ;

Shall persist in creating a noise or disturbance, so as to annoy a considerable number of the other inmates ;

Shall endeavour to excite other paupers to acts of insubordination ;

Shall persist in acting indecently or obscenely in the presence of any other inmate ;

Or shall persist in mischievously breaking or damaging any goods or property of the guardians of the Union ;

it shall be lawful for the master, without any direction of the Board of Guardians, immediately to place such refractory pauper in confinement for any time not exceeding 12 hours ; which confinement shall, however, be reckoned as part of any punishment afterwards imposed by the Board of Guardians for the same offence. But it shall not be lawful for the master to confine any adult pauper without the direction of the Board of Guardians in that behalf, except in one of the cases specified in this Article.

III.

Art. 7.—Every refractory pauper shall be deemed to be also disorderly, and may be punished as such ; but no pauper who may have been punished for any offence as disorderly shall afterwards be punished for the same offence as refractory, and no pauper who may have been punished for any offence as refractory shall afterwards be punished for the same offence as disorderly.

Art. 8.—No pauper who may have been under medical care, or who may have been entered in the medical weekly report as sick or infirm, at any time in the course of the 14 days next preceding the day of the commission of the offence, or who may be reasonably supposed to be under 12 or above 60 years of age, or who may be pregnant or may be suckling her child, shall be punished by alteration of diet or by confinement, unless the medical officer shall have previously certified, in writing, that no injury to the health of such pauper is reasonably to be apprehended from the proposed punishment ; and any modification diminishing such punishment, which the medical officer of the workhouse may suggest, shall be adopted by the master.

Art. 9.—No pauper shall be confined between eight o'clock in the evening and six o'clock in the morning, without being furnished with a bed and bedding suitable to the season, and with the other proper conveniences.

Art. 10.—No child under 12 years of age shall be confined in a dark room, or during the night.

Art. 11.—No corporal punishment shall be inflicted on any male child, except by the schoolmaster or master of the workhouse.

Art. 12.—No corporal punishment shall be inflicted on any female child.

Art. 13.—No corporal punishment shall be inflicted on any male child except with a rod or other instrument, which shall have been seen and approved of by the Board of Guardians, or the visiting committee.

Art. 14.—No corporal punishment shall be inflicted on any male child until six hours shall have elapsed from the commission of the offence for which such punishment is inflicted.

Art. 15.—Whenever any male child is punished by corporal correction, the master and schoolmaster shall (if possible) be both present.

Art. 16.—No male child shall be punished by corporal correction, whose age may be reasonably supposed to exceed 14 years.

IV.

Art. 17.—The master of the workhouse shall keep a book, to be furnished to him by the Guardians, in the form hereunto annexed, in which he shall duly enter—

1. All cases of refractory or disorderly paupers, whether children or adults, reported to the Board of Guardians for their decision thereon.
2. All cases of paupers, whether children or adults, who may have been punished without the direction of the Board of Guardians, with the particulars of their respective offences and punishments.

Art. 18.—The person who punishes any child with corporal correction shall forthwith report to the master the particulars of the offence and punishment, and the master shall enter the same in the book specified in Art. 17.

Art. 19.—Such book shall be laid on the table at every meeting of the Board of Guardians, and every entry made in such book since the last meeting shall be read to the Board by the clerk.

The Guardians shall thereupon, in the first place, give direction as to any confinement or other punishment of any refractory or disorderly pauper reported for their decision, and such direction shall be entered on the minutes of the proceedings of the day, and a copy thereof shall be inserted by the clerk in the book ordered by Art. 17 to be kept.

The Guardians, in the second place, shall take into their consideration the cases in which punishments are reported to have been already inflicted by the master or other officer, and the opinion of the Guardians in every such case shall be entered on the minutes of the day, and shall be communicated to the master by the chairman or clerk; and if the opinion of the Guardians be that the master or other officer has in any case acted illegally or improperly, a copy of the minute of such opinion shall be forwarded by the clerk to the Poor Law Commissioners.

Art. 20.—Every pauper above the age of seven years, who may have been punished since the last meeting of the guardians, or who may be reported as refractory or disorderly, shall be brought into the Board-room during the sitting of the Board of Guardians, whether he or she may request it or not, and shall have an opportunity of complaining to the guardians of any undue punishment, or of any unjust charge; and the fact of such pauper having been brought before the Guardians shall be entered on the minutes of the proceedings of the day: provided that if any pauper so reported shall be an inmate of a workhouse in which the Guardians do not usually meet, it shall be sufficient if such pauper be brought before the visiting committee at their next attendance at such workhouse.

V.

Art. 21.—Any pauper who shall unlawfully introduce, or attempt to introduce, spirituous or fermented liquors into the workhouse, shall be forthwith taken before a magistrate, to be dealt with according to law.

VI.

Art. 22.—It shall be the duty of the master of the workhouse to carry into effect all regulations contained in this order, and all lawful directions of the Board of Guardians in pursuance thereof; and it shall be the duty of the porter, and of all other officers of the Union, so far as

they shall be able, to aid and assist in carrying into effect such regulations or directions.

VII.

Art. 23.—The master shall cause a legible copy of this order to be kept suspended in the dining-hall of the workhouse, or in the room in which the inmates usually eat their meals, in the school-room or school-rooms, and in the receiving wards, and also in the Board-room of the Guardians.

FORM.

No. of Case.	Name.	Offence.	Date of Offence.	Punishment inflicted by Master or other Officer.	Opinion of Guardians thereon.	Punishment ordered by Board of Guardians.	Date of Punishment.	Initials of Clerk.	Observations.

Given under our hands, and seal of office, &c.

II.—COPY OF CIRCULAR TO BOARDS OF GUARDIANS.

*Poor Law Commission Office, Somerset House,
January, 1841.*

SIR,

THE Poor Law Commissioners originally framed that portion of their workhouse regulations which relates to the treatment of disorderly and refractory paupers, with the double view of defining the classes of offences for which inmates of a workhouse should be subject to punishment within its walls, and of limiting the nature and duration of the punishments.

Up to the present time, it has been left to the different Boards of Guardians to make detailed regulations, in pursuance of the rules of the Commissioners, according to the circumstances of each Union, and to give general and specific orders with respect to the confinement or alteration of diet to which paupers might be subjected.

It appears, however, that many Boards have not availed themselves of these powers by giving specific directions of their own to the Union officers; and it is to be regretted that in several instances, and especially in some recent cases, the masters of workhouses have acted with culpable rigour, or have otherwise abused the discretion left to them.

Under these circumstances, the Commissioners have resolved to risk any inconvenience which may arise from their issuing general regulations of a more detailed character, and imposing greater restrictions on the discretion of the workhouse officers; they have accordingly prepared an order specially relating to the treatment of disorderly and refractory paupers, and also to the correction of children.

The Commissioners have issued this order to your Union, and they hope that it will tend to lighten the responsibility which rests on the guardians and their officers.

It needs very little consideration to perceive that an establishment like a workhouse, containing a large number of persons of various characters and ages, and of both sexes, cannot be conducted without some restraint. Many of its inmates will necessarily be persons of defective moral habits, and of intractable dispositions. Experience has shown that under proper discipline a workhouse may be made a place of industry for the able-bodied, a school of useful training for the children, and an asylum for destitution, in sickness or old age; but that unless such discipline be enforced, idleness, vice, and disorder must prevail within its walls.

The general power of making "regulations to be enforced in workhouses for the government thereof, and the preservation of good order therein," which has been conferred on the Poor Law Commissioners by sections 15 and 42 of the Poor Law Amendment Act, must be held to include the power of authorizing the proper officers to inflict punishment by which such regulations may be "enforced." But, independently of these provisions, the necessity of inflicting certain punishments within the walls of a workhouse is distinctly recognised by the law.

The 54 Geo. III., c. 170, s. 7, by limiting the duration of the restraint which may be imposed on an inmate of a workhouse, implies the legality of restraint within those limits, and, by prohibiting the corporal punishment of adults, seems to recognise as lawful other reasonable punishments. The words of this statute are as follow:—

"And be it further enacted, that from and after the passing of this Act, it shall not be lawful for the master, governor, or other person intrusted with the superintendence of any house for the reception of poor persons, or the churchwarden, overseer, or other person elected, constituted, or appointed by or under the authority of any Act or Acts of Parliament for the control or management of the poor of any district, parish, township, or hamlet, to punish with any corporal punishment whatsoever any adult person or persons under his, her, or their care or charge, for any offence or misbehaviour whatsoever; or to confine any such person or persons whatsoever, for any offence or misbehaviour, for any longer or greater space of time than twenty-four hours, or such further space of time as may be necessary in order to have such person or persons carried before a justice of the peace; anything in any Act or Acts of Parliament contained to the contrary in anywise notwithstanding."

In the Poor Law Amendment Act (section 93) these wholesome restrictions of the power of workhouse masters are repeated:

"If any master or any other officer of any workhouse shall punish with any corporal punishment any adult person in such workhouse, or confine any such person for any offence or misbehaviour for any longer space of time than twenty-four hours, or such further space of time as may be necessary in order to have such person carried before a justice of the peace, he shall for every such offence, upon the complaint of the overseer or guardians of the parish or Union to which such workhouse shall belong, or of any poor person, and upon conviction of such offence

before any two justices, forfeit and pay such sum of money, not being more than £20, as such justices may direct."

From this clause the same inferences must undoubtedly be drawn as from 54 Geo. III., c. 170, s. 7; with this difference, however, that while the earlier statute may perhaps be held to apply specially to workhouses regulated by local Acts of Parliament, section 93 of the Poor Law Amendment Act certainly extends to all workhouses.

The powers possessed by officers for restraining inmates of workhouses guilty of misbehaviour appear to have been considered insufficient, and the 55 Geo. III. c. 137, s. 5, provides a more severe punishment by confinement, with hard labour, for any time not exceeding twenty-one days:—

"And whereas persons maintained in public workhouses sometimes refuse to work, or are guilty of drunkenness and other misbehaviour, and by the laws in being no *sufficient* punishment is provided for such offences; be it therefore enacted, that in case any person or persons maintained in any public workhouse or workhouses established for the relief, maintenance, and employment of the poor, shall refuse to work at any work, occupation, or employment suited to his, her, or their age, strength and capacity, or shall be guilty of drunkenness or other misbehaviour, every such person or persons, being thereof lawfully convicted before any justice or justices of the peace, shall thereupon by such justice or justices of the peace be committed to the common gaol or house of correction, there to remain without bail or mainprize for any period of time not exceeding twenty-one days, and during such time to be kept to hard labour."

It will be observed that this clause does not assert that no *punishment* can be inflicted on such an offender, but it asserts that no *sufficient* punishment was provided by the then existing law.

Acting on the spirit of all these provisions, it appears desirable to impose slight punishments within the walls of the workhouse itself for all trifling offences, and not to harass the justices with complaints which must often relate to trifling matters, or to press for the rigorous measure of commitment to hard labour, at a great expense to the county, except when absolutely necessary. It will be observed that the word "*misbehaviour*" in the 55 Geo. III., c. 137, s. 5, whilst it includes the instances of misbehaviour enumerated by the order of the Commissioners, also comprehends any kind of misbehaviour not specified in such order. It will be desirable, therefore, that the master, in all cases unprovided for in the order of the Commissioners, or whenever he may entertain doubts as to his authority, should lay a complaint before the magistrates under the provision just recited.

The order now issued to your Union consists of the following sections:

- I.—Defines the classes of offences for which inmates of workhouses may be subjected to punishment under the order of the Commissioners.
- II.—Gives authority to the officers or Guardians to impose punishments on disorderly and refractory paupers, and defines the nature of such punishments.
- III.—Directs certain precautions to be observed as to the infliction

of punishment in particular cases, and regulates the mode of such infliction.

IV.—Orders that a book should be kept as a record of offences and punishments, and provides means by which the conduct of the officers may be complained of and investigated.

V.—Directs the master how to proceed in a special case not provided for in the order of the Commissioners.

VI.—Makes it the duty of the Union officers to obey and assist in the execution of the order.

VII.—Provides for the publication of the order.

The classes of offenders specified in the order are two—those who are to be deemed “disorderly” (Art. 1), and those who are to be deemed “refractory” (Art. 2).

By Art. 3, the master is authorized to make certain changes in the diet of disorderly paupers, without any order of the Board of Guardians, either general or specific.

A refractory pauper may be punished merely as “disorderly,” if the master think it expedient to take this course, instead of first reporting the case for the decision of the Board of Guardians. This option will induce the master to employ the minor punishment whenever it is likely to prove sufficient to prevent the repetition of the offence. The offence and punishment will nevertheless be duly brought under the notice of the Guardians by means of the book ordered to be kept by Art. 17.

The master is restrained by the order from confining any pauper on his own authority, unless such pauper shall be refractory, with any of the circumstances of aggravation specified in Article 6. The Commissioners have thought it expedient to make these exceptions, since, without a precaution of this kind, a pauper might annoy the inmates by continued turbulence, or scandalize them by gross indecency. Subsequent punishment, though it might hinder the recurrence of such misconduct, could do nothing to protect those who would suffer from it at the moment. Cases sometimes occur, too, in which wanton mischief to property, or growing insubordination, must at once be stopped. It is therefore as a preventive of such evils that the Commissioners have permitted the master to retain a limited power of confinement on his own authority and responsibility.

In certain very rare cases, it is possible that the master may be unable to exercise his lawful power, or to carry into effect the regulations of the Commissioners, without using force towards some refractory pauper. In all such cases he should, if possible, avoid laying hands on the pauper, but he should call in the aid of the porter, or other officer. In such cases, too, it may often be desirable that the master should cause such refractory pauper to be taken before a magistrate.

It will be necessary for the masters of workhouses to use the greatest caution in inflicting any punishment, by confinement or change of diet, on paupers whose health might be in any manner affected thereby, and the regulations embodied in Article 8 must be strictly observed.

It is scarcely possible, by any order, to define the nature of the room in which refractory paupers may be confined; but the Commissioners hope that the Visiting Committee will take care to ascertain, from time to time, whether the room set apart for this purpose is in a proper

state; and the Commissioners will themselves direct their Assistant Commissioners to pay attention to this point.

The master must be deemed to be responsible for all punishments inflicted on adult inmates. With regard to the male children, the master and schoolmaster have a concurrent power of control. The female children are to be considered as in the more immediate care of the matron and schoolmistress.

Articles 10—16 contain regulations respecting the corporal correction of children.

The prohibition of the corporal punishment of adults, in the statutes above referred to, implies the legality of such punishment in the case of children. The expediency of such a mode of correction is a more difficult subject, and all classes of society are somewhat divided in opinion respecting it.

The Commissioners are satisfied that good temper, joined to firmness and self-command, will enable a skilful teacher to manage children with little or no corporal punishment. The frequent use of corporal correction is the common resource of teachers who, from their idleness or other defect, are incompetent to acquire a command over children, by a knowledge of their characters, and by gentle means.

For these and other reasons, the Commissioners have prohibited the corporal punishment of female children, which they believe to have been by no means frequently employed in workhouse schools, and they would discourage all corporal punishment of pauper children to the utmost of their power. They confidently look forward to an improvement in the schools for the training of pauper children, and they do not doubt that such an improvement will bring with it the gradual disuse of all objectionable modes of correction. In the pauper school established at Norwood, and organized by Dr. Kay, under the sanction of the Commissioners, the use of corporal punishment has been almost entirely discontinued.

With respect to Art. 15, it may be observed that circumstances may occur which would render it impossible for the master and schoolmaster to be both present;—for example, the Guardians may not have appointed a schoolmaster, or the master of the workhouse may be temporarily absent.

The record which is directed to be kept by Art. 17 is of the utmost importance for the prevention of abuse. The details of offences and punishments must be accurately and punctually entered in the book; and if any case should not be properly reported, the Commissioners will always presume that such omission originated in a sense of the expediency of concealment.

The Commissioners cannot conclude without adding a few words as to the conduct and qualifications of the officers employed in a workhouse.

The spirit of the observations made above with reference to the management of children is equally applicable to the treatment of the adults. Warmth of temper and passionate conduct generally betray a consciousness of want of firmness. The discipline of a workhouse is to be maintained by an undeviating adherence to rules, and a steadiness which defies provocation, while it deliberately enforces obedience to orders by legal and authorized means.

The master of a workhouse is answerable for the general order of the whole establishment; and minute personal attention on his part can alone detect and remedy defects in the discipline and cleanliness of the house. At the same time, decency requires that much of the detailed management of the female inmates, and of the children, should devolve on the matron and her assistants. The close and accurate inspection of sleeping apartments actually occupied by women, and the treatment of the infants and younger children, ought to be performed by a female. If the authority of the master be required to enforce obedience, he should at once be appealed to; but the Commissioners are desirous that all his duties should be discharged with the strictest regard to propriety. The habits of many of the inmates of a workhouse will often be coarse and depraved, but the conduct of every officer of such an establishment should correspond with what those habits ought to be, rather than with what they actually are.

The temper and discretion required for the judicious discharge of such duties as those referred to in this letter, and the confidence necessarily placed in the integrity of a workhouse master, make it essential that the greatest care should be exercised in the choice of that officer. The master, too, is in some degree dependent on the aid afforded him by the other officers of the establishment, and the appointment of an honest and efficient porter is of the utmost importance.

Appointments made on grounds other than the superior merit of the person selected generally bring trouble and embarrassment on the Guardians themselves, and end in establishing the incompetence, if they do not produce the dismissal, of the favoured candidate.

Signed by Order of the Board,

EDWIN CHADWICK, *Secretary.*

To the Clerk to the

Board of Guardians.

No. 4.

SALARIES OF UNION OFFICERS.—*Copy of a Minute of the Poor Law Commissioners, dated 31st October, 1840.*

1.—The Poor Law Commissioners have recently received several proposals from Boards of Guardians for reducing the salaries of the paid officers of Unions, particularly of the master and matron, and the clerk to the Guardians. The Commissioners therefore deem it expedient that they should state, in a connected form, the reasons by which they have guided, and intend to guide, their conduct respecting the determination of the amount of such salaries.

2.—By sec. 46 of the Poor Law Amendment Act, the Poor Law Commissioners are empowered, by order under their hands and seal, to direct the overseers or Guardians of any parish or Union to appoint paid officers, with such qualifications as the Commissioners shall think necessary, for superintending or assisting in the administration of the relief and employment of the poor, and for the examining and auditing, allowing or disallowing the accounts in such parish or Union, and otherwise carrying the provisions of the Act into execution. By the

same section, the Commissioners are further empowered, when they may see occasion, to regulate the amount of salaries payable to such officers respectively, and the time and mode of payment thereof.

3.—It follows from the provisions just recited, that the Commissioners can authorize the Guardians to appoint paid officers, but that the appointment of the officers is made by the Guardians; and that the power of determining the amount of the salaries of such officers is vested in the Commissioners. It is not incumbent on the Commissioners to justify any of the provisions of the Poor Law Amendment Act; but they cannot forbear from calling the attention of the Guardians to the obvious advantages of the arrangement, that the same authority should not fix the salary and make the appointment.

4.—Since the power of fixing the salaries of the paid officers of Unions has been vested in the Commissioners, it is their duty to exercise this power according to the best of their judgment respecting the circumstances of each case. The opinion of the Guardians of the Union, as to the amount of the salaries of their officers, will always have great weight with the Commissioners: nevertheless, such opinion will not be conclusive with them; and although they will always have much reluctance to depart from it, yet they will consider themselves bound to satisfy themselves of the grounds of the recommendation of the Guardians, before they decide upon adopting it.

5.—The Commissioners have recently observed a disposition in some Boards of Guardians to depress the salaries of the Union officers beyond what the Commissioners consider to be their proper amount; and they likewise perceive that the Guardians have in some cases wished to receive tenders stating the lowest salary at which a candidate will undertake to perform the duties of a Union office. The Commissioners proceed to state their reasons for thinking that great caution ought to be exercised in the reduction of the salaries of Union officers, and that the method of requiring tenders of salary from the candidates ought very rarely to be adopted.

6.—It is difficult to overrate the importance to a Union of possessing a body of efficient paid officers. Without efficient paid officers, no Union, of whatever size, can conduct its Poor Law business in an economical and satisfactory manner. Although the vigilant superintendence of the Guardians is necessary to the well-working of the Union, it is not alone sufficient; and without able instruments for carrying the directions of the Guardians into effect, even a closer and more constant attention to details than can fairly be expected of a body of unpaid officers, would fail to accomplish the desired purpose.

7.—Many of the results produced by efficient Union officers are positive and apparent:—such as the order, cleanliness, and salubrity of the workhouse; the good discipline of its inmates; the progress of the workhouse children in industrial, moral, and religious acquirements; the regular keeping and accuracy of the Union accounts; a frequent inspection of the out-door paupers; a reduction of out-door pauperism, and of vagrancy. On the other hand, many of the results produced by efficient Union officers are merely negative, and therefore, although they may be equally important with the others, they are likely to escape the attention of many persons, and their existence can always be disputed by uncandid reasoners. Thus the great diminution

in the law expenses of parishes which has taken place since the passing of the Poor Law Amendment Act* is partly to be attributed to the changes in the law effected by that Act, and partly to the measures and the advice of the Poor Law Commission; but it is also, to a large extent, to be attributed to the management of parochial business by a class of officers superior to the parish overseers; officers, many of whom (particularly the clerks of Unions) have had a professional education, and can therefore save parishes from the rashness, the ignorance, and the carelessness which, directly or indirectly, produced so much of the vexatious and expensive litigation which took place under the unreformed system. In like manner, when pauperism has been diminished, or prevented from increasing, by the exertions of the Union officers, the small quantity of their apparent business (which is owing to their efficiency) is made an argument for reducing their salaries, or even for dismissing them altogether. A similar mode of reasoning has been sometimes employed respecting policemen, who have been thought useless in the exact proportion in which they were successful in preventing the commission of crimes.

8.—Now since the salaries of the Union officers were in general fixed, only a few years ago, after careful consideration and comparison and at moderate rates, it cannot be doubted that a system of reducing them below their existing rates would tend to prevent the Unions from obtaining good officers. Here and there an individual candidate well fitted for a Union office may, from peculiar circumstances, be willing to accept it for an inadequate salary; but even he will, probably, after a short time become dissatisfied, and will desire to transfer his services to some other Union, or to seek some other sort of employment.

* Expenditure in Suits of Law, Removal of Paupers, &c.

Years ended 25th March,			Years ended on the 25th March,					
1833.	1834.	Average.	1835.	1836.	1837.	1838.	1839.	Average.
£.	£.	£.	£.	£.	£.	£.	£.	£.
254,412	258,604	256,508	202,527	172,432	126,951	93,982	64,510†	132,080
Decrease compared with the average of 1833 and 1834			53,981	84,076	129,557	162,526	191,998	124,428
The Total Expenditure for the 5 years ended 5th March, 1839, was £660,402.								
† Removal of Paupers and Travelling Expenses of Overseers not included in this Sum.								

Moreover, frequent changes in the salaries of Union officers are inexpedient, as depriving the Union service of the character of stability and

certainly, which forms one of the strongest temptations to persons seeking employment.

9.—It is further to be borne in mind, that some of the Union officers, as the master and matron, and the relieving officers, are intrusted with the custody of valuable stores, and of considerable sums of money; consequently, if their salaries are depressed to the lowest point, and if, besides, the persons employed were tempted by their necessities to accept the office at an insufficient remuneration, it is to be feared that they will be induced to commit peculation or embezzlement, or, at any rate, that they will abuse the powers and opportunities afforded to them by their office, for the purpose of obtaining some pecuniary advantage at the cost of the rate-payers and paupers.

10.—The system of requiring from the candidates for a Union office tenders of the salary at which they are willing to accept such office has been pursued, to a considerable extent, with respect to medical officers. The system was, however, loudly complained of by the medical profession; and the Commissioners, having weighed the arguments for and against it, have arrived at the conclusion that it ought to be abandoned. (See the arguments stated in their Report on the further Amendment of the Law, pp. 76, 77, ed. 8vo.) The Commissioners think that the objections to a system of tender, which were made with respect to the medical officers, apply still more strongly to the offices of clerk, master and matron, and relieving officer; and they have no doubt that its general adoption would provide the Unions with a set of officers, deficient in nearly all the qualities which they ought to possess, and tempted by their straitened circumstances, or their failure in other callings, to accept the lowest amount of pay on which they could hope to subsist in decency. For these reasons, the Commissioners disapprove of the method of requiring tenders of salaries from candidates for Union offices; and in fixing the salary of an officer who may have been elected upon tender, they will not consider themselves concluded by the understanding which may have existed between him and the Board of Guardians as to the amount of such salary.

11.—The Commissioners are conscious that a little temporary popularity might be obtained, at the cost of the general efficiency of the system, by depressing the salaries of Union officers to the lowest point at which the services of a person capable of getting through the necessary duties of his office could be procured. But although the judgment of the Commissioners in following a different course may be called in question, they rejoice to think that their conduct cannot, with any show of probability, be attributed to interested motives; since the appointments of the officers are not vested in them, and they never interfere in any way to recommend candidates (unless specially requested by the Guardians), or otherwise to influence the decision of the Board of Guardians, with whom the choice of the officers, both in law and in practice, exclusively resides.

ELECTION OF GUARDIANS.

To the Guardians of the Poor of the Union, &c.

And we do hereby order, direct, and declare, as follows:—

Art. 2. Owners of property situate within any parish in the said Union may follow the form marked A, hereto annexed, in making statements of their claims to vote ; but any statement which contains the particulars required by the before-mentioned Act (§ 40) will be sufficient.

Art. 4. The register, or book of the statements of owners, and of the appointments and statements of proxies, may be kept in the form marked D, hereto annexed.

Art. 6. The Guardians shall, before or during every such election, appoint a competent number of persons to assist the clerk in conducting and completing the election in conformity with this order.

Art. 7. In selecting such persons, the Guardians shall in the first

place choose such of the paid officers of the said Union as may be willing, and as may appear to the Guardians to be able, to afford such assistance ; and if the services of such paid officers be not available or sufficient, the Guardians shall, in the case of an election of Guardians in any parish situate within the district of any Commissioners or other officers having the direction or control of any police or paid constables, appoint as such assistants any such police or paid constables, provided that the consent of such Commissioners or officers shall have been previously obtained.

Art. 8. The persons appointed under the sixth and seventh articles shall obey all the directions which may be given by the clerk for the execution of this order.

Art. 9. The overseers of every parish in the said Union, and every officer having the custody of the rate books of any such parish, shall attend the clerk, at such times as he shall require their attendance, until the completion of the election of Guardians, and shall, if required by him, produce to him such rate-books, and the registers of owners and proxies, together with the statements of owners, and appointments and statements of proxies, and all books and papers relating to such rates in their possession or power.

Mode of conducting the Election.

Art. 10. The clerk shall prepare and sign a notice, which may be in the form marked E, hereunto annexed, and which shall contain the following particulars :—

- 1st. The number of Guardians to be elected for each parish in the Union.
- 2nd. The qualification of Guardians.
- 3rd. The qualification of voters, and the requisites to be observed by owners of property, and proxies to such owners, in order to complete their qualification.
- 4th. The persons by whom, and the places where, the nomination papers in respect of each parish are to be received, and the last day on which they can be received.
- 5th. The mode of voting in case of a contest, and the days on which the voting papers are to be delivered, and collected.
- 6th. The time and place of the examination and casting up of the votes.

And the clerk shall cause such notice to be published on or before the 1st day of March, in the following manner :

- 1st. A printed copy of such notice shall be affixed on the principal external gate or door of every workhouse in the Union, and shall from time to time be renewed, if necessary, until the 25th day of March.
- 2nd. Printed copies of such notice shall likewise be affixed on such places in each parish as are ordinarily made use of for affixing thereon notices of parochial business.

Art. 11. Any person entitled to vote in any parish may nominate for the office of Guardian thereof, himself or any other person or number of persons (not exceeding the number of Guardians to be elected for such parish) legally qualified to be elected for that office.

Art. 12. Every nomination shall be in writing, in the form marked F, hereto annexed, and be signed by the party nominating, and shall be sent, on or before the 10th day of March, to the clerk, or to such person or persons as may have been appointed to receive the same. And the clerk, or such person or persons, shall, on the receipt thereof, mark thereon the date of its receipt, and also a number according to the order of its receipt.

Art. 13. If the number of the candidates for the office of guardian for any parish shall be the same as or less than the number of guardians to be elected for such parish, such candidates shall be deemed to be the elected guardians for such parish, and shall be certified as such by the clerk under his hand.

Art. 14. But if the number of the candidates for the office of guardian for any parish shall exceed the number of guardians to be elected therein, the clerk shall cause voting papers in the Form marked G, hereunto annexed, to be prepared and filled up, and shall, on the 20th day of March, cause one of such voting papers to be delivered, by the persons appointed for that purpose, to the address in such parish of each rate-payer, owner, and proxy, qualified to vote therein.

Art. 15. If any person nominated for the office of guardian shall, before the 14th day of March, declare, in writing, his unwillingness to execute such office, the clerk shall state in the voting paper opposite to the name of such person that he is unwilling to serve the office.

Art. 16. Each voter shall write his initials against the name or names, in his voting paper, of the person or persons (not exceeding the number of guardians to be elected in such parish) for whom he intends to vote, and shall sign such voting paper; and when any person votes as a proxy, he shall sign his own name, and state, in writing, the name of the person for whom he is proxy.

Art. 17. Provided that if any voter cannot write, he shall affix his mark at the foot of the voting paper in the presence of a witness, who shall attest the affixing thereof, and who shall write the initials of such voter against the name of every candidate for whom the voter intends to vote.

Art. 18. If the initials of the voter shall be written against the names of more persons than are to be elected guardians for the parish, or if he shall not sign or affix his mark to the voting paper, or if his mark shall not be duly attested, the voting paper shall not be included in the casting up of the votes.

Art. 19. The clerk shall cause the voting papers to be collected by the persons appointed for that purpose, on the 23d day of March, in such manner as he shall direct.

Art. 20. No voting paper shall be received or admitted unless the same shall have been delivered and collected by the persons to be appointed for that purpose as aforesaid, except as is provided in the following article.

Art. 21. Provided that every person qualified to vote, who shall not, on the 20th day of March, have received a voting paper, shall, on application before the 24th day of March to the clerk at his office, be entitled to receive a voting paper, and to fill up the same in the presence of the clerk, and then and there to deliver the same to him.

Art. 22. Provided also that, in case any voting paper duly delivered

shall not have been collected through the default of the clerk or the persons appointed to assist him, the voter in person may deliver the same to the clerk before 12 o'clock at noon on the 24th day of March.

Art. 23. The clerk shall on the 25th day of March, and on as many days immediately succeeding as may be necessary, attend at the Board-room of the guardians of the said Union, and ascertain the validity of the votes, by an examination of the rate-books, and the registers of owners and proxies, and by examining such persons as he may see fit, and he shall cast up such of the votes as he shall find to be valid and to have been duly given, and ascertain the number of such votes for each candidate.

Art. 24. The candidates to the number of guardians to be elected for the parish, who shall have obtained the greatest number of votes, shall be deemed to be the elected guardians for the parish, and shall be certified as such by the clerk under his hand.

Art. 25. The clerk, as soon as he shall have ascertained that any candidate is duly elected as guardian, shall notify the fact of his being so elected, by delivering or sending, or causing to be delivered or sent, to him a notice in the Form H, hereto annexed.

Notice of the Election of Guardians.

Art. 26. The clerk shall make a list containing the names of the candidates, together with (in case of a contest) the number of votes given for each, and the names of the elected guardians, according to the Form marked I, hereto annexed, and shall sign and certify the same, and shall deliver such list, together with all the nomination and voting papers which he shall have received, to the guardians of the said Union, at their next meeting, and shall cause copies of such list to be printed, and shall deliver, or cause to be delivered, one or more of such copies to the overseers of each parish.

Art. 27. The overseers shall affix, or cause to be affixed, copies of such list, at the usual places for affixing, in such parish, notices of parochial business.

Explanation of Terms.

Art. 28. Whenever the overseers are by this order directed to perform any duty, the direction shall be applicable, in respect of such duty, to all officers who shall have been elected or appointed to perform, or shall actually perform those functions of overseers, by virtue of which such officers would be enabled to perform such duty.

Art. 29. Whenever the word "parish" is used in this order, it shall be taken to signify any place separately maintaining its own poor.

Art. 30. Whenever the day appointed in this order for the performance of any act shall be a Sunday or Good Friday, such act shall be performed on the day next following.

THE FORMS.

A.

Owner's Statement.

To the churchwardens and overseers of the parish of
in the county of This day of
184 .

I, A. B., residing at * claim to be entitled to vote according to the provisions of the 4th and 5th Wm. IV. c. 76, entitled "An Act for the Amendment and better Administration of the Laws relating to the Poor in England and Wales," as owner of the property hereinafter described, which is situate within the parish of viz.:—†

() Signature of Owner.

* *If the owner does not reside within the parish, it is desirable that he should add some address within the parish, to which papers, &c., may be sent.*

† *Describe the property by its name, situation, or the name of the occupier, or any other designation by which it may be identified.*

B.

Appointment of Proxy.

To the churchwardens and overseers of the parish of
in the county of This day of
184 .

I, A. B., residing at being owner of the property hereinafter described, which is situate in the parish of do hereby appoint Y. Z. of [address of Proxy] to vote, until the present appointment shall be revoked, as my proxy, in all cases wherein he may lawfully do so, under the provisions of the Act of the 4th and 5th Wm. IV. c. 76, entitled "An Act for the Amendment and better Administration of the Laws relating to the Poor in England and Wales."—And the said property is as follows, viz.:—*

() Signature of Owner.

* *Describe the property by its name, situation, or the name of the occupier, or any other designation by which it may be identified.*

C.

Proxy's Statement.

To the churchwardens and overseers of the parish of
in the county of This day of
184 .

I, Y. Z., residing at ‡ having been appointed by A. B., residing at , to vote as his proxy, under the provisions of the Act of the 4th and 5th Wm. IV. c. 76, entitled "An Act for the Amendment and better Administration of the Laws relating to the Poor in England and Wales," do hereby give you notice, that I am entitled to vote as such proxy.—I herewith transmit to you the writing under the hand of the said A. B. [or an attested copy of the writing under the hand of the said A. B.] appointing me such proxy.—The following is a description of the property in respect of which the said

‡ *If the proxy does not reside within the parish, it is desirable that he should add some address within the parish, to which papers, &c., may be sent.*

A. B. is entitled to vote as owner, and in respect of which I am entitled to vote as his proxy, viz. :—§
() Signature of Proxy.

§ Describe the property by its name, situation, or the name of the occupier, or any other designation by which it may be identified.

D.

The Register of the Statements of Owners, and of the Appointments and Statements of Proxies.

Parish of }
in the County of }

No.	Name of Owner.	Residence.	Place of Address within the Parish where Papers are to be sent.	Property in respect whereof right to vote is claimed.	Name of Occupier.	Number of Reference to Rate Books.	Aggregate Amount of Assessment.	Name of Proxy.	Address of Proxy.	No. of Votes.	Date on which Statement received.

We do certify that the above is a full and correct Register and Entry of the statements, delivered to us by Owners of Property and Proxies in the said Parish, and we do declare that all the entries of the references to the Rate Book, the Amount of Assessment, the number of Votes, and the Dates on which the Statements were received, are true.

(Signed)

} Churchwardens.
}
} Overseers.

E.

Election of Guardians of the Poor.

Union, }

I, , clerk of the Union, do hereby give notice—

1. That the number of guardians of the poor to be elected for the parishes in the said Union is as follows:—

For the parish of , one guardian.

2. That any person, not otherwise disqualified by law, who shall be rated to the poor-rate in any parish in the said Union in respect of hereditaments of the annual value or rental of £., is qualified to become a candidate for the office of guardian at the said election.

3. That any rate-payer who shall have been rated to the poor-rate in any parish in the said Union, for the whole year immediately preceding his voting, and shall have paid the parochial rates and assessments made and assessed on him for one whole year, as well as those due from him at the time of voting, except those which have been made or become due within six months immediately preceding such voting, will be entitled, on the election of guardians for the said parish, to the number of votes following, that is to say—

If he be rated at any sum under 200£.	. . .	He will have one vote.
If he be rated at 200£. but under 400£.	. . .	He will have two votes.
And if rated at 400£. or more	. . .	He will have three votes

And that any owner of rateable property situate within the said parish, who shall have given to one of the overseers thereof, previous to the day on which he shall claim to vote, a statement in writing of his name and address, and the description of property in the parish, as owner whereof he claims to vote, will be entitled to have the number of votes at the election of the guardians for the said parish as follows, that is to say—

If the aggregate amount of the assessment for the time being of any property belonging to such owner in such parish, or on any person or persons in respect of the same to the poor-rates, shall not amount to 50£.	. . .	} He will have one vote.

If the same shall amount to 50£. and not to 75£. He will have two votes.

If the same shall amount to 75£. and not to 100£. He will have three votes.

If the same shall amount to 100£. and not to 125£. He will have four votes.

If the same shall amount to 125£. and not to 150£. He will have five votes.

If the same shall amount to 150£. or upwards . He will have six votes.

Any owner of such property may, by writing under his hand, appoint any person to vote as his proxy; but such proxy must, previous to the day on which he shall claim to vote, give to one of the overseers of such parish, a statement, in writing, of his own name and address, and also the name and address of the owner appointing him such proxy, and a description of the property as proxy to the owner whereof he claims to vote, and also an original or attested copy of the writing appointing him such proxy.

The forms which may be followed by owners of property in appointing proxies, and by such proxies in making their claims, may be had by such owners on application to me.

4. That the last day on which nominations can be received is the day of . Nominations of guardians must be made according to the form prescribed by the Poor Law Commissioners, printed copies of which form may be had on application to me, and shall be received by at .

5. That I shall, if more than the above-mentioned number of guardians shall be nominated for any parish, cause voting papers to be delivered on the _____ day of _____, to the address in the parish of each rate-payer, owner, and proxy qualified to vote, which voting papers will contain full instructions as to the mode of voting; and that on the _____ day of _____ I shall cause such voting papers to be collected.

6. That on the _____ day of _____ I shall attend at _____, at the hour of _____, and that I shall on that, and, if necessary, the following days, proceed to ascertain the number of votes given for each candidate.

Given under my hand this _____ day of _____, 184 .

Clerk to the Guardians of the Poor of the _____ Union.

F.

Nomination Paper.

Parish of _____ } This _____ day of _____
Union. } 184

Names of Persons nominated to be Guardians.	Residence.	Quality or Calling of Persons nominated.

I being (a rate-payer) or (owner of property) in the parish of _____, nominate the above to be Guardian (or Guardians) for the said Parish.

(_____) Signature and address of Nominator.

G.

Union.

Voting Paper.

Voting Paper for the Parish of _____

No. of Voting Paper.	Name and Address of Voter.	No. of Votes.

For the purpose of enabling each rate-payer to give his vote in the most free and deliberate manner, and, as far as may be, without solicitations or canvassing, and without the loss of his time, or the

obstruction of his ordinary business, or the other inconveniences which he would incur by attending to give his vote at a polling booth, at a distance from his home, this voting paper is directed to be left at the voter's place of abode by persons specially employed for the purpose, who will attend to receive back the paper filled up as hereunder directed.

The voter must write his initials against the name of every person for whom he votes, and must sign the paper.

If a proxy vote, he must sign his own name, and state in writing the name of the person for whom he is proxy, thus: John Smith for Richard Williams.

If the voter cannot write, his mark must be attested by a witness, and such witness must write the initials of the voter against the name of every person for whom the voter intends to vote.

Take Notice, this paper must be carefully preserved by the voter, as no second paper will be given. When it is filled up, it must be kept ready for delivery to _____ who will call for the same on the _____ day of _____

No other person can be allowed to receive the voting paper ; if it be not ready for the person appointed to collect it when called for, the vote will be lost. It will also be lost if more than _____ names be returned in the list, with the initials placed against them, or if it be not signed, or be not attested when attestation is required.

Initials of the Voter against the Names of the Persons for whom he intends to vote.	Names of the Persons nominated as Guardians.	Residence.	Quality or Calling of the Persons nominated.	If unwilling.	Names of the Nominators.	Address of the Nominators.

I vote for the persons in the above list against whose names my initials are placed.

(Signed) _____ or the mark of _____

Witness to the mark _____

H.

Notice to the Guardians Elected.

_____ Union.
Parish of _____

Sir,—I do hereby give you notice, and declare, that on the _____

day of _____ you were duly elected a Guardian of the Poor for the Parish of _____ in the _____ Union, and that the next meeting of the Board of Guardians of the said Union will be held at _____ on _____ next, at the hour of _____.

Signed this _____ day of _____
 _____ Clerk to the Guardians of the Poor of the _____ Union.

I.

_____ Union.

I do hereby certify, that the Election of Guardians of the Poor for the several Parishes in the _____ Union was conducted in conformity with the order of the Poor Law Commissioners, and that the entries contained in the Schedule hereunder written are true.

Names of Persons nominated as Guardians.	Residence.	Quality or Calling.	No. of Votes given for each Candidate.	Names of the Guardians Elected.

Given under my hand this _____ day of _____

_____ Clerk to the Guardians of the Poor of the _____ Union.

Given under our hands and seal of office, &c.

The following remarks are added by the Poor Law Commissioners for the guidance of the clerk and his assistants, and are not to be deemed part of the above Order:—

Continuance in Office.

1. Every elected guardian will continue in office until the 25th day of March next after his election. If no fresh election then take place, he will go out of office within 14 days next after the said 25th day of March.—(4 and 5 W. IV., c. 76, s. 38.)

Qualification of Guardians.

2. Any person, not disqualified by law, who is rated to the poor-rate of any parish or any parishes, within the Union, in respect of hereditaments of the annual value or rental of £., will be eligible as a guardian of any parish whatever comprised in the Union.—(4 and 5 W. IV., c. 76, s. 38, and Order of the Poor Law Commissioners, dated the _____ day of _____.)

3. The same person may be elected guardian for more than one

parish, and the same person who has been guardian for any year may be elected as guardian for any subsequent year.—(4 and 5 W. IV., c. 76, s. 38.)

4. No person is eligible to hold any parish office, or have the management of the poor, in any way whatever, who has been convicted of felony, fraud, or perjury.—(Ibid. s. 48.)

Qualification of Voters for Guardians, and Scale of Voting in the Election of Guardians.

5. Any rate-payer who has been rated to the poor-rate in any parish for the whole year immediately preceding his voting, and has paid the parochial rates and assessments made on him for one whole year, as well as those due from him at the time of voting, except those which have been made or become due within the six months immediately preceding such voting, will be entitled, on the election of the guardian or guardians for the parish, to the number of votes following:—

If he be rated at any sum under 200*l.* The rate-payer will have 1 vote.

If he be rated at 200*l.* but under 400*l.* He will have 2 votes.

And if he be rated at 400*l.* or more. He will have 3 votes.

(4 and 5 W. IV., c. 76, s. 40.)

6. Any owner of rateable property situate within any parish, who has given to one of the overseers thereof, on any day previous to the day on which he claims to vote, a statement, in writing, of his name and address, and the description of the property as owner whereof he claims to vote, is entitled to have the same number of votes, on the election of the guardian for the parish, as is provided for inhabitants and other persons by the 58th Geo. III., c. 69, and the 59th Geo. III., c. 85; that is to say,—

If the aggregate amount of the assessment, for the time being, of any property belonging to such owner in such parish, or on any person or persons in respect of the same, to the poor-rates, shall not amount to 50 <i>l.</i> ,	}	He will have 1 vote.
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If the same shall amount to 50*l.* and not to 75*l.* He will have 2 votes.

If the same shall amount to 75*l.* and not to 100*l.* He will have 3 votes.

If the same shall amount to 100*l.* and not to 125*l.* He will have 4 votes.

If the same shall amount to 125*l.* and not to 150*l.* He will have 5 votes.

And if the same shall amount to 150*l.* or upwards, He will have 6 votes.

(4 and 5 W. IV., c. 76, s. 40.)

7. Any owner who is *bonâ fide* an occupier of any such property is entitled to vote, as well in respect of his occupation as of his being such owner.—(4 and 5 W. IV., c. 76, s. 40.)

8. The word “owner,” as used in the Poor Law Amendment Act, includes any person for the time being in the actual occupation of any property rateable to the relief of the poor, and not let to him at rack-rent, or any person receiving the rack-rent of any such property, either on his own account or as mortgagee, or other incumbrancer in possession.—(4 and 5 W. IV., c. 76, s. 109.)—For the meaning of “rack-rent” see next paragraph.

9. The words “rack-rent” mean any rent which is not less than

two-thirds of the full improved net annual value of the property.—(Ibid.)

10. Any owner of rateable property in any parish may, from time to time, by writing under his hand, appoint any person to vote as his proxy; but such proxy must, previous to the day on which he claims to vote, give to the overseers of the parish a statement, in writing, of his own name and address, and also of the name and address of the owner appointing him such proxy, and a description of the property in the parish in respect of which he claims to vote as proxy; and also the original, or an attested copy of the writing appointing him such proxy.—(s. 40.)

11. The overseers are required to enter in the rate-books of their parish, or in some other book, to be from time to time provided for that purpose, the names and addresses of the owners and their proxies, who shall send such statements as are hereinbefore mentioned, and the assessment of the poor-rate on the property in respect whereof such owners and proxies respectively claim to vote.—(s. 40.)

II.—*Form of Order respecting Expenses of Election.*

To the Guardians of the Poor of the

Union, &c.

WHEREAS the Poor Law Commissioners, by an order under their hands and seal bearing even date herewith, did rescind all such of the provisions contained in any previous order or orders under their hands and seal as prescribed the manner of conducting the election of guardians of the poor for the several parishes comprised in the Union, in the count of , and did thereby prescribe the manner of conducting all future elections of the guardians of the poor of the said Union, and did also thereby direct that the clerk to the Board of Guardians should perform the duties thereby imposed upon him, and all other duties suitable to his office, which it might be requisite for him to perform, in conducting and completing such election. And that, in case the office of clerk should be vacant, the guardians should appoint some person to perform such of the duties imposed by the said order upon the clerk as should then remain to be performed. And also that the guardians should appoint a competent number of persons to assist the clerk in conducting and completing the election in conformity to the said order.

And whereas it is expedient that provision should be made for the payment of expenses to be incurred in such elections:

Now, therefore, we the Poor Law Commissioners do hereby order, direct, and declare, that the expenses of every future election of guardians in the said Union shall be defrayed by the guardians of the said Union in the manner hereinafter set forth.

Art. 1. The cost of providing the several Forms marked E, F, H, and I, contained in the said order, being the Notice of Election, the Nomination Paper, the Notice to the Guardians elected, and the Certificate of the Election, shall be defrayed out of the common fund of the said Union.

Art. 2. The cost of providing the Form marked G, contained in the

said order, being the Voting Paper, shall be defrayed out of the funds in the possession of the said guardians belonging to the respective parishes to which the voting papers shall relate.

Art. 3. The compensation which shall be paid to the clerk, or to the person appointed to act in the case of a vacancy in the office of clerk, shall include the remuneration of the persons who may have been appointed to assist him in conducting and completing the election, and shall be such sum not exceeding *l.*, as the guardians shall determine, and shall be defrayed out of the common fund of the said Union.

Art. 4. And in the case of every contested election, one farthing per head on the population of the parish in which the contest shall have taken place, if the population shall be more than 500, and one halfpenny per head on the population of the parish in which the contest shall have taken place, if the population be not more than 500, shall be paid to the said clerk in addition to such compensation, and shall be defrayed out of the funds in the possession of the said guardians belonging to such parish. And for the purpose of ascertaining the last-mentioned sums, the population of the parish shall be taken to be as stated in the census, which at the time of such election shall have been last made under the authority of any Act of Parliament.

And we do hereby declare, that wherever the word "parish" is used in this order, it shall be taken to signify any place in the said Union separately maintaining its own poor.

Given under our hands and seal of office, &c.

No. 6.

ST. LUKE'S, MIDDLESEX.

*Copy of a Minute of the Poor Law Commissioners, dated
(21st January, 1841.)*

The Commissioners took into consideration the refusal of the Guardians of St. Luke's, Middlesex, to appoint two relieving officers, with the duties specified in the Commissioners' order of the 21st December, 1840.

The Commissioners also read the following copy of a report made by a Committee of the Board of Guardians on the 26th February, 1840, and of the letter addressed to the Guardians by the Commissioners on March 27, 1840:—

Board Room, St. Luke's Workhouse, 5th March, 1840.

GENTLEMEN,

Cases of George Wilde, Jane Coffee, and Thomas Bale.

By the direction of the Board of Guardians, and with reference to the communications already made between the Poor Law Commissioners and the Board herein, I have the honour to forward you here-

with a copy of the report made to the Board by their Committee appointed to consider these cases, and to report their opinion in reference to the conduct of Mr. Hamlin therein ; also an extract from the minutes and proceedings of the monthly meeting of the Board, held yesterday relative to the relieving officer's duties.

I am, Gentlemen, your obedient servant,

J. BURTON, *Clerk to the Board.*

To the Poor Law Commissioners.

Extract from the Minutes and Proceedings of the Monthly Meeting of the Guardians of the Poor for the Parish of St. Luke, Middlesex, held the 4th day of March, 1840.

Relieving officer's } Upon the motion of Mr. Fullerton, seconded by
duties. } Mr. Palliser,

Resolved,—That the words “previous to his giving any relief” be expunged from the fifth clause of the duties of the relieving overseers.

Report of the Committee appointed on the 19th of February, 1840, to consider the cases of George Wilde, Thomas Bale, and Jane Coffee, and report their opinion in reference to the conduct of Mr. Hamlin therein.

Your Committee beg to report that they have considered the copy of evidence taken by Dr. Kay, Assistant Poor Law Commissioner, relative to the conduct of Mr. Hamlin in the case of George Wilde, from which it appears that George Wilde was found destitute by the police in a privy on the 11th December, and brought by an order of the magistrates the following morning to Mr. Hamlin for relief, who refused to do so on the ground of his having been so insolent the day before as to compel his being turned out of the relieving-room by force ; that George Wilde had frequently applied to Mr. Hamlin, and had been relieved with money and bread, with sixpence at a time, and was told to go to the Stone-yard, but did not receive any written order for that purpose ; that George Wilde had gone there, but did not get in, and that it appears, from Mr. Hamlin's statement, that he has not been in the habit of giving written orders for some time ; that he considers the attendance at the stone-yard by the beadle very irregular, and that his irregularity arises from the circumstance of his other employment occupying so much of his time ; that the beadle does not attend daily, nor so often as he ought to do. The Committee are of opinion that Mr. Hamlin was not justified in refusing relief on the plea of insolence on the part of the pauper, who was in a state of extreme destitution, and has neglected his duty by so doing, and the Committee disapprove of the conduct of the relieving overseer in sending a pauper to work in the stone-yard at a time when he was doubtful whether the superintendent was present ; and they are also of opinion that immediate steps should be taken to place the stone-yard under the superintendence of a person who will be compelled to devote his whole time to that duty,

and that Mr. Hamlin be directed to give written orders on all occasions, so that the threat of the stone-yard may not be for the future a mere pretence for the purpose of putting off applications for relief, but an effectual check upon idleness and vagrancy.

The Committee have also examined the evidence taken in the case of Jane Coffee, who was brought to Mr. Hamlin by the police on the night of the 29th of January last, very ill and destitute, from which it appears that Mr. Hamlin refused her relief, first, on the ground of her being a prostitute, and diseased; and, secondly, because she had been the night before sleeping at the Refuge for the Houseless; and that he examined the case in the midst of a crowd of 50 or 60 persons assembled before his door; and are of opinion that Mr. Hamlin ought to have immediately relieved the case by taking her into the house, and is highly censurable for not having done so; the fact of her being diseased not being sanctioned by the Board of Guardians as a plea for his refusal, and he being directly in error in supposing that she had slept the previous night in the Refuge.

They have also examined the correspondence between Mr. Burton and the superintendent of the Refuge, and consider that Mr. Burton's letter did not fully convey the sense of the resolution passed by the Board with reference to cases coming from the houseless.

The Committee recommend that Mr. Hamlin be cautioned against conducting the examination of applicants for relief in the careless manner he appears to have done in this case, and to afford at all times prompt and effectual assistance to cases of casual destitution which may be brought before him.

The Committee likewise recommend that immediate steps be taken to afford accommodation for the relief of actual destitution in such cases of emergency as will not admit of previous inquiry, and also that arrangements should be made for employing able-bodied and casual paupers.

The Committee have also read the evidence taken in the case of the family of Thomas Bale, who died on the 2d February instant, and have carefully examined the communication from the Poor Law Commissioners in reference to the conduct of Mr. Hamlin in this case, and are decidedly of opinion that he was guilty of a gross neglect of duty in not inquiring into the case and affording prompt relief when he was called upon to do so by the master of the workhouse and the police; that, in the opinion of this Committee, Mr. Hamlin, under existing arrangements, is not justified in refusing relief to any cases which may be brought to him at any hour, and that sending by a constable 1s. 6d. in money was not affording effectual relief at a time when refreshments or food of any kind could not be procured; that Mr. Hamlin be cautioned against opposing any obstructions to applications for relief, by fastening his gate as he did in this instance, although he was well aware his bell was useless, the wire being broken, and that he be especially warned that, should such proofs of inattention to urgent cases be again brought before the Board, severe measures must necessarily be resorted to.

Your Committee, from the statements made by the overseers now present, are, however, of opinion that that portion of the evidence given by the police respecting their seeking for any overseer, other than

the relieving officer, from a quarter before 10 till half-past 11 o'clock on the night of February 2d, is erroneous.

Signed by order of the Committee,

JOSH. JAY, *Chairman.*

Board Room, City Road, 26th February, 1840.

*Poor Law Commission Office, Somerset House,
27th March, 1840.*

Administration of Poor Laws in St. Luke's Parish.

SIR,

The Poor Law Commissioners deem it expedient to communicate to the Board of Guardians of the parish of St. Luke, Middlesex, their views respecting the present state of the administration of the Poor Laws in that parish, and the course which they think it desirable to adopt with regard to it.

The Commissioners have instituted inquiries into several cases of the relief of persons who became casually destitute in St. Luke's parish, and have satisfied themselves that much blame is due to Mr. Hamlin, the relieving officer of the parish, on account of the manner in which some of those cases were treated.

The Commissioners have made several communications to the guardians, partly in writing, and partly through their Assistant Commissioner, Dr. Kay, with respect to these cases; and the guardians have subsequently assented to the opinions expressed by the Commissioners in these communications, as appears by the report of a committee of guardians which was transmitted to the Commissioners by direction of the Board, and in which report the committee state, in the case of George Wilde, that Mr. Hamlin was not justified in refusing relief on the plea of insolence on the part of the pauper, and that they disapprove of the conduct of the relieving officer in sending a pauper to work in the stone-yard at a time when he was doubtful whether the superintendent was present.

In the case of Jane Coffee, that he ought to have immediately relieved the case by taking her into the house, and is highly censurable for not having done so.

In the case of Thomas Bale, that he was guilty of a gross neglect of duty in not inquiring into the case, and affording prompt relief when he was called upon to do so by the master of the workhouse and the police.

The Commissioners think that the neglect and misconduct which the evidence taken in these cases has established against the relieving officer, Mr. Hamlin, would justify them in removing him from his office by means of the general power which they possess under section 48 of the Poor Law Amendment Act with respect to paid officers of parishes or Unions.

But the Commissioners are of opinion that, although this course of proceeding would mark their sense of the impropriety of Mr. Hamlin's conduct, it would not provide an effectual remedy against the recurrence

of the inconveniences which are admitted to exist in the present administration of the Poor Laws in St. Luke's parish.

The Commissioners think that they would deal unjustly, not only with Mr. Hamlin, but also with the members of the Board of Guardians, if they attributed the irregularities which have occurred solely to personal default.

The Commissioners are convinced from experience, that considerable zeal, assiduity, and intelligence in a subordinate officer may fail to ensure a due discharge of difficult duties if he be not furnished with clear and adequate written instructions, and if his conduct be not systematically controlled and tested with reference to these instructions.

Although, therefore, the Commissioners consider Mr. Hamlin's conduct as deserving of much blame, even in the unfavourable circumstances for the discharge of his duties in which he was placed, the Commissioners think that the most expedient course for them to pursue will be to issue to the guardians of St. Luke's parish regulations respecting the management of the workhouse, the relief of the out-door paupers, and the duties of the parochial Poor Law officers, but to make no other change affecting the persons by whom the offices are now filled than would be produced by a division of the duties of the present relieving officer between two relieving officers, and a consequent modification of the salary.

The Commissioners trust that, after these changes, the Board of Guardians, constituted by the local Act of Parliament, will be able to act with steadiness and efficiency in managing the relief of the parochial poor, and that they will find the advantage of a closer adherence to the system of Poor Law administration which has now been established generally throughout the country.

Signed by order of the Board,

EDWIN CHADWICK, *Secretary.*

The neglect and insufficient administration of relief, which is admitted by the guardians, and referred to in the letter of the Commissioners, appeared sufficient of itself to call for an order directing the appointment of two relieving officers. The Commissioners delayed issuing such order because they hoped that the sense of the defective administration, shown in the Report of the Committee, would have led to some voluntary steps to remedy the evil recognised by them. None such were, however, taken during the summer. At the approach of winter the subject again pressed itself on the attention of the Commissioners, and they caused the following letter to be addressed to the guardians of St. Luke's:—

*Poor Law Commission Office, Somerset House,
20th November, 1840.*

Appointment of Relieving Officer.

SIR,

The Poor Law Commissioners think it necessary to call the attention of the guardians of the parish of St. Luke, Middlesex, to the subject of the administration of out-relief adverted to in their letter of March 27th last.

The Commissioners in that communication stated that, although great blame was attached to the relieving officer, Mr. Hamlin, in several cases which were investigated before Dr. Kay, they did not contemplate making any change at that time, except by dividing between two officers the duties hitherto performed by Mr. Hamlin.

The approach of winter makes it expedient that the Commissioners should carry into effect the intention then expressed, and they will thank you immediately to transmit, for their information, copies of any minutes or resolutions of the Board of Guardians of St. Luke's which have reference to the duties or salary of the relieving officer, and have been passed since the date of the letter referred to above.

Signed by order of the Board,

EDWIN CHADWICK, *Secretary.*

*The Clerk to the Board of Guardians, St. Luke's, Middlesex,
Board Room, City Road.*

Still no effective provision was made for the relief of the poor during the winter by appointing a second officer, and an attempt to afford occasional assistance by some party not specified was all that was announced to the Commissioners.

Under these circumstances the Commissioners felt it their duty to delay their order no longer, and they accordingly issued that of the 21st ultimo, addressed to the Guardians of St. Luke's, directing them to appoint, before the 20th day of January, two relieving officers for that parish, and prescribing the duties of such officers.

This order the guardians have neglected to obey; and as the time allowed for its execution expired yesterday, the Commissioners directed steps to be taken for proceeding immediately in the Queen's Bench against the Guardians.

No. 7.

EXTENSION OF VACCINATION ACT.—1. *Circular Letter of the Poor Law Commissioners to Boards of Guardians.*

Poor Law Commission Office, Somerset House,

GENTLEMEN,

20th August, 1840.

In the execution of the duty imposed upon them by the Act 3 and 4 Vic., c. 29, for the extension of the practice of vaccination, the Poor Law Commissioners consider it desirable to call the attention of the guardians to the several provisions of the Act, with a view to the understanding of their object, and the steps to be taken for its accomplishment.

1. The benevolent object of the statute is, by the general use of tried and efficacious means, to prevent as far as possible the mortality and sufferings occasioned by small-pox. From the valuable information recently obtained by the registration of the causes of death, it appears that, in 1837, there were in England only four diseases by which more people were killed than by small-pox. The number of deaths registered as caused by small-pox, during the two years and a half ended December 31, 1839, was 30,000, which gives about 12,000

deaths annually in England and Wales. It appears that the extremes of mortality at the Small-Pox Hospital in London, amongst those attacked by the disease, have been 15 per cent. and 42 per cent. In some districts the mortality from small-pox is stated to be one in six of those attacked; but if, according to other statements, the average mortality be taken at one in four, or 25 per cent. of those attacked, the number of persons attacked in England and Wales must amount, on an average, to nearly 50,000 persons, or about 12,000 persons killed and 36,000 persons who recover subjected to the sufferings of disease, including (in the case of the labouring classes) loss of labour and long-continued debility; and, in respect to all classes, often permanent disfigurement, and occasionally loss of sight.

2. For the prevention of these evils, the means prescribed by the new statute are,—first, the entire prohibition of inoculation with the small-pox; secondly, the general extension of vaccination. These means have heretofore been only partially applied. In the course to be adopted for their general application, the Commissioners have been mainly guided by the advice and practice of the Royal Vaccine Board in London, which is maintained by a public grant, and is constituted of the President of the Royal College of Physicians, Sir Henry Hallford, and Dr. John Bright, Senior Censor; J. P. Vincent, Esq., President of the Royal College of Surgeons, and Dr. Hue, Registrar, aided by the recorded experience of their predecessors in office. The Commissioners have also consulted the medical authorities in Dublin and Edinburgh, and several members of the profession who were recommended to them as having had peculiar opportunities of experience, or as having given great attention to the subject.

3. It appears that the practice of inoculating with the small-pox has been long abandoned by the whole of the respectable part of the medical profession, on the grounds, first, as respects the individual inoculated, that it is much more dangerous than the cow-pox; secondly, as respects others, that it makes the person inoculated a source of contagion, thus multiplying the chances of its spreading; and, without absolutely protecting the life of the one person inoculated, exposes to imminent risk the lives of others, who are the more entitled to protection as they have the less warning to protect themselves. The practice of inoculation with small-pox is mostly pursued by ignorant and unqualified persons, old women, and itinerant quacks. Excessive mortality from small-pox is frequently traceable to the proceedings of such persons. Even were it allowed to any person, of the age of discretion, voluntarily to incur the sufferings and dangers of the disease himself, it ought not to be allowed to any one to act against the experience of the medical profession, and of the best-informed persons in the country, and to do that which may spread disease, death, or the causes of disfigurement and loss of sight amongst the community. Hitherto it was in law a misdemeanor to endanger the public health by exposing in the public streets any person infected with the small-pox or any other infectious disease. The Legislature has, for the protection of the public, by the new statute, entirely prohibited inoculation with the small-pox, and has made it an offence subjecting any one to imprisonment for one month, who shall produce or attempt to produce small-pox in any person by inoculation with small-pox matter, or wilfully by any means whatsoever. In adopting this course the Legislature has followed the example of

several of the continental states. The Commissioners are informed that the prohibition of inoculation, conjoined with the general extension of vaccination, has in several countries effected nearly the entire cessation in them of the contagion and mortality produced by this severe malady. Sir James Clark, Her Majesty's physician, has informed the Commissioners of the instance of which he was a witness, when in Italy, of the state of Lucca, where (vaccination having been generally adopted) small-pox was entirely banished, whilst the people in the surrounding territory still suffered from the disease.

4. Under these circumstances, the Commissioners would call the especial attention of the ex-officio Guardians to the eighth clause, which subjects to penalties every person who shall hereafter inoculate with the small-pox. In the instructions to medical officers, the Commissioners will request, as an additional means of carrying out the provisions of the Act, that the officers will, in each case of small-pox which comes before them, inquire whether the party had been inoculated, and by whom; or whether the infection was taken from a person inoculated; and, on ascertaining by whom the offence had been committed, that they will inform the magistrates.

5. With the view of preventing the commission of the offence, the Commissioners have prepared the annexed form of notice (A), which they request may be posted by the relieving officers, or otherwise promulgated, in the several parishes of the Unions. They suggest also that copies of that notice should be transmitted to each of the clergymen in the Union, for his information. The Commissioners request that the officers of the Union who are registrars, on the occasion of the registration of a birth, will give or cause this notice to be given to the parents of the child registered, to inform them of the advantages and the time and mode of getting the child vaccinated.

6. It appears to the Commissioners to be important that the Guardians should be informed that certain erroneous impressions which have existed, both with respect to the nature of cow-pox and its efficacy as a protection against small-pox, have been recently removed. On this subject, Dr. Baron, of Cheltenham, in a communication to the Commissioners, remarks,—“It has been proved, both by historical evidence and by direct experiment, that the disease derived from the cow is of a true variolous character, human small-pox having been recently communicated by Mr. Ceely, of Aylesbury, to the cow, by inoculation, and the result having been the production of cow-pox. This direct confirmation of a great doctrine, if duly explained to the people, may tend very much to allay their prejudices by proving to them that, when they derive the disease from the cow, it is small-pox in its mildest form, instead of the fatal and pestilential variety which is generally communicated from man to man.”

7. The nature of the protection having been thus demonstrated, the Commissioners would next call your attention to the degree of its permanency and completeness. They have made particular inquiries on this point, and they are informed that vaccine matter does not become deteriorated by being transmitted through many individuals; and, if the vaccination has duly and regularly passed through all its stages, that it has an enduring influence, and will protect the constitution as much as if the person had had small-pox. Mr. Charles Aikin, a member of the College of Surgeons, and one of the vaccinators appointed

in London by the Vaccine Board, was examined upon this point; and, in reference to an allegation that the protective efficacy of the ordinary vaccine matter had diminished, he stated,—“that, having vaccinated persons, side by side, with vaccine matter renewed from the cow, on a fair experiment no difference was observable between them.” “No person,” he states, “would have been able to say this is the new, this is the old vaccine matter; they were both perfectly good.” This is corroborated by Mr. Gillham, the inspector and vaccinator of the Vaccine Board, who has tested the progressive cases of vaccination at different periods, from 1833 to 1839, when the number of cases through which the original vaccine matter had passed was upwards of 80,000 persons; and he states that the cases vaccinated with new matter from the cow were submitted to Sir Astley Cooper and other members of the Board, who could discern no difference between them and the cases vaccinated with the original matter.

8. Instances are authenticated of persons having caught small-pox after vaccination, and having died, as there are also of persons having small-pox a second time and dying from it; but instances even of the former kind are extremely rare; and allowing that the sufferers had been properly vaccinated, a fact which is still more rarely proved, the proportion of such fatal cases is so small as scarcely to affect the value of a general vaccination as a measure of prevention. In the metropolis vaccination stations have been appointed, at which, as well as at other places, and by a large proportion of the medical practitioners, vaccination has been performed gratuitously. The persons who have attended with their children to receive vaccination from the appointed officers are chiefly of the well-dressed, cleanly, and respectable classes of mechanics. From ignorance, indolence, and their habits of procrastination, and carelessness about their offspring, and sometimes from the influence of quacks, the more pauperized classes have not brought their children to be vaccinated in proportionate numbers. A large proportion of the population has thereby been exposed to the ravages of the small-pox. It nevertheless appears that in the metropolis this partial employment of vaccination has been attended by a considerable diminution of mortality. Sir Henry Hallford has brought to the attention of the Commissioners, that, before the discovery of vaccination as a means of prevention, the deaths from small-pox within the Bills of Mortality in the metropolis amounted to between three and four thousand a-year. During the year 1838, when the variolous disease was particularly prevalent, they amounted only to 780. The comparative rarity of cases of disfigurement since the extension of vaccination has been observed by persons who recollect the population previously to that event. Heretofore there have been no exact or extensive registries, such as the Commissioners hope they may be able to institute and cause to be maintained for the information of the public and the profession, and for pointing out the extent of the omissions and insecurity in respect to the population not vaccinated, and the extent of any failures in vaccination itself from the mode of its performance or otherwise. Such instances as have been observed of the comparative effects of small-pox upon persons who have been vaccinated or inoculated, and upon persons who have received no protection in any shape, tend to confirm the value of the security of vaccination. Three sets of such instances may be cited,—one observed by Dr. J. Thomson, of Edinburgh; another consisting of

the experience of the Military Asylum at Chelsea; a third set of cases observed by Mr. Dodd, one of the secretaries of the vaccination section,—of the proportionate mortality from small-pox after vaccination, after inoculation, and in cases of casual infection taken by persons who had received no protecting care.

Number of persons attacked with small-pox :		Of whom had previously—		Of whom died :	
1. Edinburgh	586	Vaccination	310	1	
		Inoculation	71	3	
		Neither cow-pox nor small-pox	205	50	
2. Experience at the Military Asylum at Chelsea		Number of cases reported as having had previously to admission,—		Were attacked with small-pox,—	
		Vaccination	3,060	24	0
		Small-pox	2,532	26	3
		(Two children also died who had neither undergone small-pox nor vaccination.)			
		Vaccinated subsequently to admission		628	3
3. Cases observed by Mr. Dodd, in 1837		Persons attacked 201		Had the disease,—	
				Vaccinated 114	{ Mildly 91 } 2
				Unvaccinated 87	{ Severely 23 }
					{ Mildly 29 } 17
				{ Severely 58 }	

9. In a letter to the Poor Law Commissioners, Dr. Thomson says—

“In reference to the above table of the results of my observations as to the proportionate mortality from small-pox after vaccination, inoculation, and natural small-pox, I beg to state that my observation of the very severe small-pox epidemic which prevailed in Scotland from 1818 to 1823 was carried on till I had had an opportunity of seeing not fewer than 1500 individuals affected with small-pox after vaccination; and of this number only three died, but none of them with the disease in that form which is termed malignant. I saw also about 85 cases of small-pox in persons who had previously passed through either natural or inoculated small-pox, and of this number three also died. In addition to these I saw 400 cases of primary small-pox, out of which 100 died. These results gave me a confidence in the conservatory effects of vaccination, which nothing has since occurred to shake. Small-pox has twice prevailed epidemically in Scotland since 1823, and from all I have seen or heard I am satisfied that the proportion of deaths in the several classes of patients I have mentioned did not materially differ from that above specified. In the first of these epidemics the deaths that occurred in the vaccinated were of adult males, and in the second chiefly, I believe, of adult females.”

10. In the course of a report to the Poor Law Commissioners on the sanitary condition of the labouring classes in Manchester, by Dr. Baron Howard, the physician to the Ardwick and Ancoats Dispensary, he observes—

“The indifference to vaccination which exists among the labouring classes is greatly to be lamented, and there is reason to fear it is an increasing evil. This indifference is most frequently observed

in the case of Irish families, or those leading a vagrant life and residing in common lodging-houses. The number of children vaccinated at the various medical charities in Manchester during the last five years is only 4324, whilst that for the five previous years was 4868; a diminution of 544 has therefore taken place, which is very considerable when the increased population during that period is calculated, and shows a growing inattention to this important duty on the part of the poor. With a view of ascertaining the extent to which vaccination is neglected by the poor, I put a series of queries on the subject to all the mothers of families indiscriminately who happened to present themselves at the Ardwick and Ancoats Dispensary during several weeks, and the following is the result of my inquiries. My examination extended to 250 families, and comprised 1341 children. Of this number 412 had never been vaccinated, and of these unvaccinated children 192 had suffered attacks of small-pox, of which a great many had died; whilst out of the whole number (929) of those who had undergone the protective influence of vaccination, only 26 had been attacked with that disease, and in these, with the exception of about four cases, the malady was extremely mild and modified in character. In this calculation children under three months old were excluded, earlier than which age vaccination is not generally performed. To account for the large average number of children to each family, it is necessary to state that I included those who were dead as well as the living, provided they had lived three months. This was requisite to accomplish the object of the inquiry, inasmuch as many of the children had fallen victims to small-pox in consequence of not having been vaccinated. The effects of the lamentable neglect of vaccination hereby shown to exist will only be manifested gradually, and are not yet fully developed; but if the same negligence be allowed to continue, the ravages which small-pox must in a few years produce cannot fail to be dreadful; and from the greater proportion of adults who will then be unprotected by vaccination, the consequences will be infinitely more serious. At present the mortality is almost entirely confined to children, but it will gradually extend to those of maturer years; and we shall then witness the more melancholy spectacle of the heads of families falling victims to the disease, and leaving their orphan offspring (bereft of parental care and protection) exposed to all the hardships and temptations of the world; results which will not only entail a heavy burden upon the poor-rates, but, what is of still more serious import, will prove most disastrous to the moral as well as to the physical welfare of the community. This omission of vaccination is owing in some instances to a positive prejudice against the practice, or to a doubt of its efficacy as a protection against small-pox; but it is more generally attributable to indifference, procrastination, or thoughtless negligence. Though vaccination is performed gratuitously every week, and without the necessity of any recommendation, at the Royal Infirmary, Lying-in Hospital, and the various dispensaries, the poor will not be at the trouble of taking their children to get the operation done."

11. It will be observed that the three statements above quoted ascribe very different degrees of protection to vaccination. That from the Chelsea Hospital shows that there were more cases of small-pox after small-pox in that institution, than of small-pox after vaccination. The inference which may be deduced from this occurrence is, that in the more

unfavourable examples the deficiency of the protective influence may have arisen from some imperfection in the progress of vaccination. This inference is plainly justified by the fact mentioned at page 18 of the Report from which these details are taken, viz. that Mr. Dodd had not seen a single instance of small-pox in a patient whom he had vaccinated, though he had resided at Chichester ten years. The Commissioners have deemed it especially necessary to advert to events of this kind, inasmuch as it appears that a great majority of the most respectable medical men in the kingdom are inclined to ascribe as large an amount of the failures which have been reported to some accidental irregularity, which, it is to be hoped, may hereafter be obviated by increased care and attention.

12. The Report above alluded to was drawn up by Dr. Baron, as chairman of a section of the Provincial Medical and Surgical Association, appointed to inquire into the present state of vaccination, and read at the anniversary meeting at Liverpool in July, 1839. The Commissioners have obtained permission to reprint and circulate this Report for the information of the medical practitioners, as it contains many facts strongly corroborative of these views, and well merits careful examination.

13. The Report gives many instances of the testimony of the medical profession on the subject, which appear to the Commissioners to be highly deserving of attention: it states—

“At a meeting of the College of Physicians of Dublin, held on the 18th of January, 1839, Dr. Montgomery advanced the opinion that vaccination affords only a temporary security, and that its protective influence is now less than it was when the practice commenced. This called forth important counter-statements from several of the physicians and surgeons of that city. Dr. Maunsell asserts that the real origin of the failures is to be found in the neglect of the careful performance of vaccination, and to the practice of small-pox inoculation, which is indirectly encouraged by the alarmists. Dr. Labatt, who, from the commencement, has bestowed the most unwearied attention to the character of vaccination, and watched its practice with equal care, thus delivers his sentiments:—‘It is very true that many instances have from time to time been brought before the public of persons attacked with small-pox, who were believed to have regularly had the cow-pox; but, from my experience of the manner in which the latter has been conducted, I assert, without fear of contradiction, that these reputed failures have almost invariably originated either from want of skill or inattention of practitioners, from inoculation having been performed by unprofessional persons, or the extreme inattention of parents and others in not showing children at the several stages of the affection. I do not pretend to say that cow-pox any more than small-pox inoculation is infallible, but, having been thirty-six years and upwards extensively engaged in the practice, without witnessing a single case of death from small-pox after regular vaccination during that period, nor more certainly than ten, if so many, in which small-pox (in four of whom the disease was severe, and in the remainder very mild) occurred in persons who previously had cow-pox, I feel justified in stating that cow-pox, if skilfully applied, and conducted with that attention which it requires, will almost invariably afford a permanent security against small-pox.’ He further adds, ‘My experience leads me to say with

the immortal Jenner, that perfect vaccination is permanent in its influence.'

"Dr. O'Brien, senior physician to the Fever Hospital, which is the chief receptacle for small-pox among the poor of Dublin, asserts that no case had occurred in that institution during the last twelve months, and that for a period of twenty-five years a few incidental cases only of small-pox had been admitted into the hospital, and those were generally persons who had not been vaccinated. He does not recollect the disease being communicated to any of the surrounding attendants or patients, though it was sometimes of a malignant and confluent character. This he attributes to the immunity afforded by vaccination. It is his opinion that the cause why small-pox has increased in Great Britain to an alarming extent, while it is nearly extinct in Ireland, is to be found in the neglect or careless employment of vaccination in one country, and to its universal adoption and more attentive, not to say scientific, performance in the other. We may observe in passing, that the report from Glasgow noticed in another page strikingly corroborates this opinion of Dr. O'Brien.

"One other testimony from the Dublin Foundling Hospital may be added. The late Professor Creighton introduced vaccination into that institution in the year 1800. Many of the children were at two different periods inoculated with small-pox virus under his inspection, and completely resisted it. * * *

"In the year 1827 the small-pox appeared in one of the largest institutions in Dublin, the average number of inmates being between 2000 and 3000. The disease attacked 106 individuals, and was confined chiefly to the nursery, in which were 141 children, together with their mothers or nurses, many of the latter having been vaccinated during their infancy or childhood, and they all escaped the small-pox, though placed under circumstances most favourable for the reception of the infection. Up to the 28th of March of the present year, 38 cases of small-pox have occurred, and notwithstanding the close and constant intercourse which arises from the crowded state of the establishment, no instance of small-pox after vaccination was observed, excepting in one child, who was said to have been vaccinated two years ago in Liverpool, but on whose arm there was no trace of cow-pox."

14. But in point of fact there is no difference of opinion among medical men as to the value of vaccination. All, without exception, appear to be agreed that the practice is of the utmost importance as a protection from small-pox; and it must be obvious that when vaccination becomes universal, the risk to the community from any exposure to that disease must be greatly diminished.

15. On another point,—namely, the expediency of re-vaccination,—the Report expresses what appears to be the opinion of most of the members of the profession conversant with the subject:—

"Upon the whole, we are of opinion that re-vaccination can only be required where doubts are entertained of the correctness of the first vaccination. This is also the decision of such of our Correspondents who mention the subject. In reference to this point Dr. Kendrick of Warrington says, 'that inasmuch as cases of modified small-pox have occasionally occurred in a few weeks after well-ascertained vaccination, the practice of re-vaccination is superfluous, and in some cases may have proved injurious.'

“Systematic re-vaccinations appear to us uncalled for, and liable to several objections which we will now briefly state. In the first place, the practice implies that the virtues of cow small-pox are less permanent than we believe them to be; and now that this point has been freed from all ambiguity, we are not inclined to do anything to shake the confidence which must ultimately spring from right views of this subject. In the next place, it is probable if re-vaccination be looked upon as essential, that less attention may be paid to the first vaccination than it demands, persons believing that all imperfections may be rectified by the subsequent operation. Now as we are firmly convinced that incomplete vaccination has been the cause of a large proportion of failures, we cannot help dreading that defects of this kind which it is so needful to remedy, might become more frequent than they are at present.”

16. Hitherto the Guardians have had no power to make, nor the Commissioners to sanction, any payments out of the rates for vaccination, otherwise than as medical relief in cases of destitution. It has sometimes been erroneously represented that the restriction of vaccination to the cases of paupers to whom relief was authorised by statute was made solely on the discretion of the Commissioners. It will be observed from the terms of the present Act, that the Guardians are “directed to contract with the medical officers of their several Unions or parishes respectively, or with any legally qualified medical practitioner or practitioners for the vaccination of all persons resident in such Unions or parishes respectively: Provided always, that it shall be a condition of every such contract, that the amount of the remuneration to be received under the same shall depend on the number of persons who, not having been previously successfully vaccinated, shall be successfully vaccinated by such medical officers or practitioners respectively so contracting.”

17. The provision for vaccination is now therefore legally extended to the whole of the population; to all those who are independent as well as to those who are still dependent on relief, or who may become so.

18. In many schools and public institutions where proper sanitary precautions are taken for the protection of the inmates, a certificate of the proper performance of vaccination is required as a condition of admission. The Commissioners will consider of the means which may be recommended for promoting the general extension of this security.

19. One advantage obtainable to an individual by vaccination under the provisions of the new law is, that he will obtain a public document, or authorised and registered certificate of the vaccination having been properly performed.

20. The Commissioners take occasion to observe, to the honour of the medical profession, that they have hitherto performed vaccination gratuitously to a large proportion of the poorer classes who come to them. For the proper execution of the new law it will be requisite that the Guardians shall make various arrangements which are set forth in the Minute of Instructions and the Form of Contract, a copy of which is herewith transmitted (B).

21. In the regulations as to the medical contract, in the certificates and the new registries, will be seen the nature of the services to be performed by the medical officer or practitioner contracting for the per-

formance of vaccination; these services will entitle them to extra remuneration, governed by local circumstances, on which the Guardians will consider and report.

22. The Commissioners will, on the medical reports, which it is necessary to require for the information of the public and the profession, obtain the opinion of competent medical authority.

23. The Commissioners feel assured that, independently of the zealous performance of the duties required of them by the provisions of the Act, the Guardians will, as private individuals in their respective neighbourhoods, voluntarily and extra-officially exert their influence to remove prejudice, and promote the general adoption of the practice of vaccination.

Signed by order of the Board,
EDWIN CHADWICK, *Secretary.*

(A.)—FORM of NOTIFICATION in respect to the EXTENSION of
VACCINATION.

It is requested that parents of children, and all other persons, will take notice of the provisions made by the new Act of the 3rd and 4th years of the reign of Queen Victoria, for the extension of vaccination with the cow-pox, and the prevention of the spread of small-pox; which latter disease chiefly in consequence of the want of due care, and the proceedings of ignorant individuals, has occasioned, during the last two years and a half, the deaths of upwards of 30,000 persons in England and Wales, and the suffering and disfigurement of a much larger number of persons who have been attacked by the disease, but have escaped death.

Cow-pox is merely a mild form of small-pox; vaccination with the cow-pox is perfectly free from danger, and will protect the child from small-pox as effectually as the small-pox itself. In nearly all the instances in which small-pox has attacked persons who have been vaccinated, the vaccination has been imperfectly performed, or the attack of small-pox has been in a very mitigated form, and quite free from danger. By vaccination being made universal, small-pox would be entirely banished from the country. To secure the benefits of vaccination, it should be performed, and its progress be watched, by a medical man.

For the extension of vaccination it is provided under the authority of the Act, that the following duly authorised medical practitioners are appointed to vaccinate persons resident in the parishes here named. [*Insert the names of the several medical practitioners who contract, with names of the parishes within the district of each.*]

It is appointed that for the purpose of performing vaccination [*insert the name of the practitioner or practitioners*] will attend on each [*insert the day or days and fixed times of attendance*] at [*insert the names of the places where children will be vaccinated*] and when the fact of the person having been vaccinated will be registered, and, after a proper examination, a certificate of the child having been successfully vaccinated will be given gratuitously.

Every child should be taken to be vaccinated when it is six weeks old, unless it be delicate or suffering from disease, when the operation

may be deferred for a week or two; but during the prevalence of cases of small-pox in any neighbourhood, all persons who have not been vaccinated, and had the cow-pox or the small-pox, should be vaccinated without delay, even infants a few days after birth.

It is also to be observed, that in consequence of the great number of deaths, and of the evils, including blindness, which have been occasioned by the inoculation of children with small-pox, which has generally been done by ignorant persons, the Act of Parliament has made it an offence punishable with one month's imprisonment for *any person by any means* to produce the disease of small-pox.

It is further to be noted, that whilst it is an offence to produce small-pox by inoculation, it is also an offence to endanger other persons by carrying about or exposing any person who may have caught the small-pox, whether naturally or by inoculation. For any one to endanger the safety of the public by causing persons who have any infectious disease, and who are in a state to communicate it, to be exposed or carried about at the risk of infecting others, is by the common law of this kingdom illegal, and punishable as a misdemeanor.

It is the duty of all persons, therefore, not only to avoid committing the offence of creating small-pox by inoculation or otherwise, but to give information to the magistrate, or some peace officer, of any persons who have been guilty of the offence, that effectual means may be taken for the protection of the public.

II.—COPY of MINUTE of POOR LAW COMMISSIONERS, DATED 20th AUGUST, 1840.

Minute of Instructions to be issued with respect to the Preparation of Contracts for the Extension of Vaccination.

Contracts must be made under the Act to extend the practice of vaccination in order to carry its provisions into effect in every place in England and Wales maintaining its own poor, whether such places be included in a Union or not, and whether known by the name of parish, township, or vil, or by any other designation whatsoever. The officers who are immediately invested with the duty of making contracts are the Guardians of the poor in parishes, unions, and incorporations, in which relief to the poor is administered by Guardians, and other officers having similar functions to those of Guardians but having different names of office, such as visitors, governors, directors, managers of the poor; and where there are no such Guardians or other officers, then the overseers of the poor. The extension of the provisions of the Act to all places maintaining their own poor, and to all the officers besides Guardians and overseers, is an effect of the ninth clause in the Act, by which the like meaning is given to the terms used in the Act, as is given to the terms used in the Poor Law Amendment Act.

The Act is generally to be carried into effect under the direction of the Poor Law Commissioners. But the Commissioners prefer to leave, as far as may be possible, the introduction of the measure to the voluntary action of the local officers, and they will not issue compulsory orders except in cases where the provisions of the Act would otherwise fail of having their due effect given to them.

The first duty of the Guardians and other local officers will be to

take into consideration the circumstances of the district, the number of persons who will probably require to be vaccinated at the commencement of the measure, and the probable average in succeeding periods. These considerations will enable them to come to a determination on the following points:—

1. The number and extent of the districts, and the number of the persons to be contracted with.

The Guardians not being limited to the medical officers of the Union may make these as numerous as they think desirable; they may contract, if they think fit, with every legally qualified medical practitioner who may be willing to undertake the duty. But every addition to the number of medical practitioners will extend the number of returns and reports, and will probably, by diminishing the number of cases falling to the share of each, add to the amount of remuneration which each will require. Bearing these qualifications in mind, it will be desirable, for obtaining the objects of the Act (to the benefits of which all residents are entitled), to make the districts as small and the number of contractors as great as possible.

2. The stations at which attendance should be given by the persons appointed to vaccinate.

These should obviously be well-known places, and so placed that convenience of access may practically render them central to the aggregate population of each district. Where the contractors are numerous, there will be less difficulty in determining the stations, and the residence of the contractor will often be the most convenient that can be chosen.

3. The number of attendances to be given in each quarter at the several stations.

Even in the cases when the station fixed on is the residence of the contractor, some fixed days of attendance should be contracted for and notified to the public. In some cases it may be sufficient to fix days for the operation at long intervals apart, as on the 1st of each month for the operation and the 8th for the inspection. In such cases the days fixed should be such as will be easily remembered.

In all cases it will be desirable, in addition to the regular attendances, to stipulate for the services of the contractor whenever he is personally applied to at his own residence. This stipulation will at the same time tend to the ease of the contractor, will provide for contingencies, and will take away all pretext from individuals for neglecting to avail themselves of the benefit of the contract.

It will be of course understood that the contractor may, if he should think fit, visit any person at his own house and vaccinate him, on inspecting his case, there, and that the contractor, having duly recorded and reported the case, should be entitled to charge for it as for a case vaccinated at a station or at his residence.

4. The remuneration to be paid to the persons to be contracted with.

The Act prescribes the principle of remuneration. It is to

depend on the number of persons who, not having previously been successfully vaccinated, shall be successfully vaccinated under the contract.

But the amount to be paid per case will depend on the circumstance before, and hereafter to be, adverted to. The Commissioners, after having made inquiry of several medical practitioners, and also adverting to the customary fees paid to medical men for examinations and certificates in the case of factory children and recruits for the army, have arrived at the conclusion that a payment of 1s. 6d. for every case of successful vaccination will, under ordinary circumstances, be an adequate remuneration to the contractor. If extraordinary circumstances should induce the Guardians to agree with the contractor for a higher rate of payment, these extraordinary circumstances should be stated by the Guardians in transmitting the contract for the approval of the Commissioners.

5. The various means which may be adopted to secure the most effectual carrying out of the measure.

The checks by which assurance is to be obtained of the effectual working of the measure is a matter requiring the very sedulous attention of the Guardians. The Guardians must mainly depend on the contractor's returns for evidence of the success in each case.

The Commissioners will require in every case the adoption of returns in alternate books in the Form I. in the schedule to the form of agreement suggested below. And at every meeting of a Board of Guardians the clerk having first made out a summary of all the returns in the following form,—

Date.	New Cases reported by			Total.	Successful Cases reported by			Total.
	Mr. A.	Mr. B.	Mr. C.		Mr. A.	Mr. B.	Mr. C.	
Sept. 1	5	3	6	14	5	2	4	11
„ 4	4	4	7	15	4	3	4	11
Totals	9	7	13	29	9	5	8	22

should read over, immediately after he has read the notices of marriages, the total number of new cases, and the total number of successful cases reported by each contractor, and should leave the books returned by each open during the meeting of the Board. At the end of each quarter the sum of the totals of successful cases thus reported in each week will give the number of cases for which payment is to be made to the contractors.

The certificate also set forth in Form II., in the same schedule, is indispensable. But the register in Form III., though very desirable, the Commissioners will not require to be provided for in any contract by a Board of Guardians, who may be of opinion that it may be dispensed with.

When a Board of Guardians, or other competent officers, shall have taken the general arrangements into consideration, and thus come to a

And on every day in every week, from the
 4. Repeat this clause hour of to the hour
 for as many Stations as of at
 the Contractor may agree in the parish of⁴
 to attend at.

And that he will, at all such times and places, duly vaccinate all such persons as may be present for the purpose of being vaccinated, and who may not before have been successfully vaccinated, and do and perform all such other acts and things as may be necessary for the immediate purpose of causing such vaccination to be successfully terminated.

And that he will keep two books to be used respectively on alternate weeks, and will, immediately after he shall have vaccinated any person, and also immediately after he shall have inspected the progress of vaccination in any person vaccinated previously by him under this contract, make the entries described in the Form I. in the schedule hereto annexed. And that he will, on the day next before such day of weekly meeting of the Board of the said Guardians, deliver to their clerk the book in which he shall have made such entries during the preceding week.

And that in every case in which the result of vaccination performed by him under this contract on any person shall be successful, he will give to such person, or to its parent, Guardian, or nurse, a certificate of the fact, in the Form II. in the said schedule.

1. Days to be named, which will allow of the results to be forwarded to the Poor Law Commissioners, with the Quarterly Abstracts of the Union Accounts.

And that he will also keep a register in the Form III. in the said schedule, of all cases of small-pox which he shall attend, and will deliver a copy of the same once in every quarter of the year, to the clerk of the said Guardians on the¹

And the said Guardians do, for themselves and their successors, contract and agree with the said to pay to the said

his executors, administrators, or assigns, within one calendar month after the 1st of January, the 1st of April, the 1st of June, and the 1st of November respectively, during the subsistence of this contract, and within one month after its termination, the sum of

for every person who, not having been previously vaccinated, shall have been successfully vaccinated under this contract by the said

and with respect to whom the said

shall have made the entries, and given the certificate hereinbefore described.

And it is hereby further agreed between the said

and the said Guardians, that this contract shall be liable to be put an end to by either of the parties hereto, on giving twenty-eight days' notice to the other party respectively, of the intention to put an end to the same.

In witness whereof the said

hath hereunto set his hand and seal, and the said Guardians their common seal, the day and year first above written.

Signed, sealed, and delivered
 by the above-named in the
 presence of }



Guardians'
Seal.

The common seal of the Guardians of the above-named Union was hereunto affixed at a meeting of the Board of Guardians, held on the day of the date hereof, by
chairman of the Board at the said meeting, in the presence of

Clerk of the said Union.

Schedule referred to in the above Articles of Agreement.

FORM (I.)

BOOK 1.—For the 1st, 3rd, 5th, 7th, 9th, 11th, and 13th Weeks in every Quarter.

New Cases.						Cases of preceding Week.					
Date.	Name.	Sex.	Age.	State of Health.*	Where Vaccinated.	Date.	Name.	Successful.	Unsuccessful.	Observations.	Where observed.
1 Sept. 1840.	Y. Z.	..	..	..	Station A.	1 Sept.	A. B.	S.	U.		Station A.
„	Z. Y.	..	..	..	....	„	B. C.	..	..		....
„	W. V.	..	..	..	Station B.	„	C. D.	S.	..		Station B.
„	V. W.	..	..	..	Station C.	„	D. E.	S.	..		Station C.
„	T. V.	..	..	..	At my residence.	„	E. F.	1	..		At my residence.
2 Sept.	S. T.	..	..	..	At his parents' house, 10, King Street.			3			

* If the state of health be good, or not otherwise remarkable, this column may be left blank.

BOOK 2.—For the 2nd, 4th, 6th, 8th, 10th, and 12th Weeks, exactly similar.

FORM (II.)

CERTIFICATE.

aged _____, was vaccinated the
184 _____, by me, and passed regularly and successfully through
the disease.

(Signed)

You are desired to attend next _____ that the Certificate may
be filled up.*

FORM (III.)

REGISTER of Cases of Small-Pox attended by me during the Quarter
ending _____ in the Year 184 _____.

Date.	Name of Patient	Sex.	Age.	Descrip- tion of Case.	Result.	Patient had previously			When ?	Where ?	By whom ?
						Had the Small-Pox naturally, when ?	Had the Small-Pox by Inoculation, when ?	Been Vac- cinated.			
	A. B.					In 1804.					
	C. D.										
	E. F.						1821.				
	G. H.							Yes.	In 1821.	At Man- chester.	By Y. Z. Apothe- cary.

Resolved :—That the clerk do transmit a copy of the said form
to the Poor Law Commissioners, and that the Poor Law Commis-
sioners be requested to issue an order that the same form be
adopted in all contracts to be made in this Union under the pro-
visions of the said Act, until further order shall be made in that
behalf.

The Poor Law Commissioners will thereupon issue an order to the
following effect :—

Whereas the Board of Guardians of the
Union are about to enter into contracts for carrying into effect the
provisions of the Act passed in the session of Parliament held in
the third and fourth years of the reign of Her Majesty Queen Vic-
toria, intituled “ *An Act to extend the Practice of Vaccination,*”
and have requested that an order should be issued by us, directing
that the said contracts should be made in the tenor and form above
set forth.

Now, therefore, we, the Poor Law Commissioners, having con-
sidered and approved the said form, do hereby order that the said

* The above certificate in blank should be given to the person on whom the ope-
ration of vaccination has been performed, or to the parent, nurse, or other person
having care of the child, immediately after the operation.

form of contract shall, so far as the same may be applicable to the circumstances of each case, be adopted by the Guardians of the Union in making contracts with medical officers of the said Union, or other legally qualified medical practitioners, under the provisions of the said recited Act.

Given under our hands and seal of office, this
day of _____ in the year of our Lord one thousand eight
hundred and forty .

The above order, prescribing prospectively the form and general provisions of contracts, will not dispense with the necessity of transmitting a copy of each contract when entered into by the Guardians, under the fourth section of the Act, for the allowance of the Poor Law Commissioners.

III. COPY OF CIRCULAR TO BOARDS OF GUARDIANS.

Extension of Vaccination Act.—Mode of paying and charging Expenses.

Poor Law Commission Office, Somerset House,
SIR, 17th September, 1840.

THE Poor Law Commissioners have had under their consideration various communications requesting information as to the manner in which the expenses incurred in Unions under the Act for the extension of vaccination are to be defrayed, and more especially whether such expenses should be charged to the several parishes according to their averages, or according to any other proportion.

Having regard to the terms of the first and second sections of the Vaccination Extension Act, and also such portion of the Poor Law Amendment Act as defines that class of expenses which are to be defrayed out of the common fund to be contributed by the several parishes, according to their respective averages, the Commissioners are opinion—

1st. That the common fund is more especially provided for the payment of such objects and services as are to be obtained for the whole of the parishes in a Union, such as the structure and repairs of the workhouse, the services of the clerk of the Union; the separate benefit of which objects and services to each several parish cannot be accurately ascertained.

2nd. That although the contracts for vaccination which the Commissioners have recommended for adoption may be considered as (to some extent) made for the benefit of all the parishes of such Union, nevertheless the services to be rendered under such contracts, and for which, and not for the contract itself, the remuneration is to be paid to the medical contractor, are such that the exact amount of the cost incurred for the immediate benefit of the inhabitants resident in each parish can be ascertained with perfect accuracy.

3rd. That, moreover, the extent of the benefit which may be enjoyed by the inhabitants resident in each parish cannot be assumed to be in any proportion to the pre-existing pauperism which decides the average contributions in such parish.

The Commissioners therefore conclude that the common fund of each Union is not applicable to the present purpose, and that the Guardians of each Union should pay out of the separate funds, and charge to the separate account of each parish in such Union, the remuneration which accrues to the medical contractor, under the Vaccination Extension Act, in respect of the successful vaccination of persons resident in such parish at the time of vaccination; and the Commissioners recommend that, for this purpose, the Guardians should require the medical contractor to insert in his register the place of residence of each person whom he shall report to have been successfully vaccinated.

Signed by order of the Board,

GEORGE COODE, *Assistant Secretary.*

To the Clerk to the Board of Guardians.

IV. COPY OF CIRCULAR TO BOARDS OF GUARDIANS.

Extension of Vaccination Act.—Existing Medical Contracts.

Poor Law Commission Office, Somerset House,

SIR,

23rd September, 1840.

THE Poor Law Commissioners having received from the Boards of Guardians of various Unions, communications stating that the medical contracts in such Unions already provided for the vaccination of the poor, and expressing doubts whether it would be necessary for them to take any steps in reference to the Vaccination Extension Act until these contracts should have determined, deem it advisable to make known their views on this subject.

The Act for the extension of vaccination is not confined either to actual paupers or to those who, although able to provide for themselves in other respects, ordinarily require and receive medical aid from the parish. It extends to all classes who choose to take advantage of its benevolent provisions.

The Guardians will not therefore have fulfilled by anticipation the requirements of the Act by the contracts which they have entered into with their medical officers, which, in their widest sense, cannot lawfully extend beyond the two classes of poor persons above mentioned.

Under these circumstances several alternatives appear open to the Guardians; and the Commissioners will, in describing them, offer some observations on each, leaving it to the Guardians themselves to decide which they shall adopt.

- I. The Guardians can enter into contracts with the medical officers to vaccinate, at so much per case, all persons resident within the Union not coming within the terms of the existing medical contracts.

If this plan be followed, it will be most important that the Guardians

should define accurately the persons to whom the existing medical contract extends. This may be done by an order of the Board of Guardians, made in pursuance of the medical contract (and which order should be recited or noticed in the vaccination contract), requiring the medical officers to vaccinate—

1. All persons named in a schedule, and their families; or,
2. All persons and their families who, at the time of the order being issued, are in the receipt of relief; or,
3. All persons and their families who are, at the time of the order being issued, or who, during the remainder of the term of the medical contract, may be in receipt of relief.

The Commissioners do not recommend the latter of these three modes of defining the medical contract; they think that it may lead to differences of opinion between the Guardians and the medical officer, as to the persons not now receiving relief, but who hereafter may be in the receipt of relief. This class of persons will, until they receive relief, be within the terms of the vaccination contract, and will afterwards be transferred to the medical contract; an arrangement which may produce disputes and confusion.

Having regard to the fact that the Legislature has now provided means of vaccination without the disadvantageous consequences which result from the acceptance of relief, the Commissioners recommend that the Guardians should treat the existing contract, if kept on foot at all, as confined to paupers actually in the receipt of relief, and should direct the medical officers to vaccinate those paupers and their families, and should not add to that list any families who are not now paupers.

- II. The Guardians may contract with legally-qualified medical practitioners, whether medical officers or not, to vaccinate, at so much per case, all persons resident within the Union, not immediately within the terms of the existing contract.

This alternative only differs from the first in the extension of the vaccination contract to other persons beyond the medical officers. Upon that point the Commissioners have already expressed their views to the Guardians, in their circular of the 20th of August last.

The definition of the medical contract, as above suggested, would of course be absolutely necessary in the event of this alternative being adopted; and in the new contracts entered into with practitioners, not being medical officers, exception should be made of all persons whom the medical officers would be bound to vaccinate as paupers, otherwise those persons for whom sufficient provision would already have been made, at the cost of the Union, might cause a double expense to be incurred by being vaccinated under the new contracts.

- III. The Guardians may come to an agreement with the medical officers to rescind the medical contracts, so far as respects vaccination, upon fair terms, and may enter into vaccination contracts, either with these medical officers or with other persons.

The following reasons may be urged in favour of this mode of proceeding. The vaccination contracts will be so framed as to furnish

greater securities for the success of the operation, and for certifying that success, than are provided by the medical contracts; and it seems right that the pauper class, as well as others, should have the full benefit of these securities.

The provisions of the Act will be more rigidly complied with in a contract expressly founded on it, especially in regard to the remuneration of the medical contractor, and his obligations consequent upon the contract, and his subjection to the directions of the Guardians; and the contracts will be more accurately understood and more uniform, as being determined by the Act, than can possibly be the case under any contract passed before the Act was contemplated.

When the medical contracts were entered into, neither the Guardians nor the medical officers could have contemplated the general measure passed by the Legislature for the extension of vaccination. It seems not unreasonable, therefore, to relieve the medical officers from a contract which was framed under a totally different state of circumstances; and which, if the performance be now insisted on, even with the most limited of the definitions above pointed out, will involve the medical officer in duties widely differing from those which were contemplated by either party.

The whole of these observations, however, do not apply to those medical contracts in which the remuneration for vaccination is at a fixed sum per case, equal to or greater than the sum contemplated to be given in the contracts under the Vaccination Extension Act.

If the medical contracts terminate in March, there is a further reason for not enforcing them to their full extent; namely, that a great portion of the intervening period is deemed by many practitioners to be the season least favourable for vaccination.

IV. A fourth alternative has been suggested, which partakes both of the advantages and disadvantages of the other modes of proceeding above pointed out; namely, that the medical officers should contract to vaccinate all persons resident within the Union, at so much for each case of successful vaccination, but that they should not be remunerated for those cases which are fairly comprised within their medical contracts.

This, although securing for the paupers the benefits intended to be provided for them, may, unless the medical contract be accurately defined, as before suggested, be the cause of dispute and litigation.

The Commissioners think that it would be better for both contracting parties to abandon the medical contract, as respects vaccination; and, in consideration thereof, to adopt a lower amount of remuneration per case.

The Commissioners trust that the preceding remarks, which are offered as suggestions only, and are not to be deemed of a directory character, will aid the Guardians in coming to a satisfactory decision on their vaccination arrangements.

Signed by order of the Board,

GEORGE COODE, *Assistant Secretary.*

To the Clerk to the Board of Guardians.

V. COPY OF CIRCULAR TO BOARDS OF GUARDIANS.

Vaccination Extension Act.—Persons to be comprised in the respective Districts.

Poor Law Commission Office, Somerset House,

SIR,

25th September, 1840.

THE Poor Law Commissioners perceive, from the resolutions and drafts of Contracts relating to vaccination which they have recently received from various Unions, that in some instances the Boards of Guardians, in contracting with medical practitioners for their services at the stations within certain of the districts, have also, by the terms of the contract, proposed to limit their services to the residents within such districts, instead of extending the benefit of each several contract, as proposed in the printed form which the Commissioners appended to their minute of the 20th August last, to all the residents within the Union who may resort to the stations within the district. It is an obvious advantage to decide, before contracts are entered into, upon certain districts, with a view to the fixing of convenient stations for the attendance of the medical contractors and of the persons who may have to resort to them, and with a view of making an approximate estimate of the probable number of attendances which may be necessary during each year, and of the probable number of cases by which the total remuneration of the contractor will be determined. But it is not equally obvious that the residents within such district ought to be prevented from resorting to the contractor for another district, where they may be willing to take on themselves all the trouble which this would involve.

The first object of the Guardians will be to conquer, by every legitimate means, any repugnance or prejudice which persons may entertain against the practice of vaccination. With all the care which the Guardians can use, objections well and ill founded will occasionally exist against certain contractors; and these objections will diminish the inclination or increase the disinclination of the persons who entertain them to avail themselves of the arrangements made by the Guardians. Where a well-founded objection to any contractor may exist, it is clear that his district would be under great comparative disadvantage if the residents were strictly limited to his services.

On the other hand, the trouble to the residents involved in their attending in a district other than their own, will prevent any light or groundless objections being made to a contractor, and the contractor therefore will, when the respective districts are conveniently arranged for the residents, have nearly a moral certainty that by proper attention he will retain the whole of his district.

Practically, therefore, the system of contracting with each contractor to attend a certain district, to vaccinate all the residents within the Union, whether resident within his district or not, who may resort to him, will not involve any real subtraction of remuneration.

The contractors, moreover, being conscious of the possession of character and ability, and of an intention fully to perform their duty, will not object to the Guardians giving this opportunity to the residents,

subject as it is to the impediments before adverted to, to select whichever of the contractors they may prefer.

Such are the considerations which appear to the Commissioners chiefly to apply to the respective cases of the residents and of the contractors. But as regards the execution of the more immediate duties of the Guardians, the system of contracting in each case for residents in all parts of the Union, appears to the Commissioners to be recommended by the following considerations:—

In the first place, the Act requires the Guardians to make contracts with medical officers, and other medical practitioners, “for the vaccination of all persons resident within the Unions or parishes respectively.”

Although the Commissioners believe that the Act will be satisfied by the making of contracts for the vaccination of all residents within districts, if all the districts together make up the whole of a Union; still a literal as well as a virtual compliance with a statute is obviously preferable in all cases to a merely virtual compliance. In the present case more especially, the duty of the Guardians being to give the whole of the residents in the respective Unions the benefit of the measure, contracts framed on the system thus recommended by the Commissioners will best provide at all times against the occurrence of those casualties amongst contractors, by which particular districts may be deprived of the services of their contractors.

Where no preponderating reasons exist for a different course, the Commissioners therefore trust that the Guardians will frame their contracts so as to follow the words of the Act, and to provide for the vaccination by each contractor of all persons resident not only in some district, but in the Union, who may come to him at the places and times specified.

But where preponderating reasons may exist, as may possibly be the case in some instances, the Commissioners request to be informed of them when the contract is sent up for their approval, as in such cases they will not be disposed to withhold their sanction on that ground.

The Commissioners have, in conclusion, to remark, that the form of contract appended to the order recently issued to the Union will admit of either of the modes of contracting above alluded to.

Signed by order of the Board,

GEORGE COODE, *Assistant Secretary.*

To the Clerk to the Board of Guardians.

VI.—COPY OF A MINUTE OF THE POOR LAW COMMISSIONERS, dated 25th September, 1840.

Vaccination Extension Act.—As to Vaccination not being Relief.

THE Commissioners having been requested to state whether parties who themselves, or whose children are vaccinated under the contracts entered into under the Vaccination Extension Act, are to be considered as receiving relief in the ordinary sense of the term, and thus to be liable to the disqualification and consequences of pauperism,—

The Commissioners feel no hesitation in expressing their opinion,

that such is not the intention or meaning of the Vaccination Extension Act.

The facilities which it affords for vaccination are not confined to poor persons, but are extended to all persons who reside in any Union or parish who think proper to avail themselves of the provisions of the Act.

The objects of the Act, which were to prevent small-pox, and with that view to encourage vaccination to the utmost possible extent, would be almost entirely frustrated, if it were held that vaccination was relief: for one of the two following consequences would result, namely, that it would only be lawful to administer it to destitute persons, or that none but persons who were willing to become paupers would accept vaccination upon these terms.

These consequences are obviously so contrary to the letter and spirit of the Act as to confirm the Commissioners in their opinion that vaccination thus supplied is not relief.

VII.—COPY OF A MINUTE OF THE POOR LAW COMMISSIONERS, dated 28th September, 1840.

Vaccination Extension Act.—Payments for Vaccination out of the Poor Rates.

THE Vaccination Extension Act is imperative upon the Guardians of every parish or Union to contract with medical men for the vaccination of all persons resident; and it imperatively prescribes the mode in which the remuneration to be received under the contract is to be settled.

Every contract in the English law necessarily implies mutuality of consideration. In providing for a contract, the statute, therefore, necessarily provides for the parties to the contracts incurring mutual obligations. It would have been mere tautology, if, in addition to the instruction to enter into contracts, the parties had been expressly empowered to perform the mutual considerations, or if any other necessary legal incident of a contract had been expressly provided for.

On the other hand, if anything so anomalous had been intended as that the medical officers were to incur obligations without mutual considerations, or that persons, not parties to the contracts, (as the residents who were to be vaccinated,) were to pay the remuneration stipulated, or that parties contracting in one character, as the Guardians do in their official character, were to incur obligations in another character, as an obligation to pay for a public service in their personal character out of their private means; in any such case this anomaly would have required the most explicit and positive expressions in the statute to render it legal.

The Commissioners cannot doubt that, on a further reference to the terms of the Act, the Guardians will perceive that the entering into contracts is obligatory on them. That in the performance of this duty they are only referred to in their official and public character; that in conforming to the directions of the Act in entering into contracts, the obligations they incur will only be in their public capacity, and that the

nature of the transaction which they are required to enter into for the benefit of all the inhabitants of the Union, quite as much as the express terms of the statute, removes all reason for any suspicion that the Guardians are to incur any private responsibility.

It seems, therefore, to follow, by necessary implication, that the Guardians are to discharge the obligation which they have officially incurred out of the funds of which they have official possession as Guardians, namely, the funds which they have derived from the various parishes in the Union.

As to the mode in which these funds are to be applied towards the costs of vaccination, the Commissioners have expressed their opinion in a circular letter of the 17th instant, a copy of which has been already sent to the Board of Guardians.

VIII.—COPY OF CIRCULAR TO BOARDS OF GUARDIANS.

Poor Law Commission Office, Somerset House,

SIR,

23rd November, 1840.

THE interval which has elapsed since the passing of the Vaccination Act and since the transmission to you of the minute of the Poor-Law Commissioners on that subject, is now so considerable as to render the Poor Law Commissioners apprehensive that some obstacle, of which they are not aware, may have occurred in the Union, which has prevented the Guardians from complying with the provisions of that Act.

The Commissioners now request that the Guardians will address themselves to this important subject at the earliest convenient opportunity, and will communicate to them the measures which it may be the intention of the Guardians to adopt.

The numerous contracts which have already been under the Commissioners' consideration have suggested some additional points to which the Commissioners think it desirable to draw the attention of the Guardians.

1st. As to the number of attendances :—

Where the station is at the medical practitioner's residence, the Commissioners think it desirable that there should be an undertaking on the part of the medical practitioner to vaccinate at all reasonable hours on application to him when at home and disengaged; and that a special weekly attendance at a fixed hour should also be provided.

In towns of considerable population this is obviously advisable; and in rural districts, where the population is small, the engagement to be at home at a fixed hour every week will ordinarily accord so well with the usual arrangements of medical practitioners as to cause them very little, if any, inconvenience.

As respects those stations which are not at the residence of the medical practitioner, the number of attendances should of course depend on the population who may be considered as likely to resort to each station.

On this point Boards of Guardians have adopted various arrangements; some have established attendances once a month, each attend-

ance for vaccination being followed by one for inspection ; in others two-monthly attendances have been contracted for ; and in other cases in which the stations have been numerous, and the population attached to each very small, the Commissioners have not refused to sanction quarterly attendances.

The Commissioners think, however, that the best mode of arranging the attendances is as follows :—That a weekly attendance should be established during a certain number of successive weeks of the year, (not in the winter months ;) and that if the population attached to the station is not large enough to demand many of such weekly attendances, there should nevertheless, during the remainder of the year, be quarterly or two-monthly attendances.

The reason which induces the Commissioners to prefer weekly attendances for a short period to the same number of attendances at longer intervals is as follows :—

At each weekly attendance the contractor will be enabled to inspect the cases he vaccinated the previous week, which will probably furnish him with the means of vaccinating with fresh matter (from arm to arm) those who attend on that day for the purpose of being vaccinated.

Although the Commissioners have deemed it to be their duty to make these suggestions, they are not prepared to withhold their consent from contracts which provide for monthly, two-monthly, or quarterly attendances at the out-stations ; provided the number of attendances and stations bear a due proportion to the population, and provided the Guardians require the medical practitioners, previous to the setting in of the present winter, to attend and vaccinate at the stations for three or four successive weeks.

2nd. As to the stations :—

The Commissioners would wish that the stations, if possible, should be sufficiently numerous to enable parties to attend without having more than two miles to walk.

In thinly-peopled districts this has sometimes been found impracticable, and arrangements have been made in one or two Unions for special quarterly visits to each parish, and even to the house of each party requiring to be vaccinated.

As respects districts thus circumstanced, the Commissioners will be prepared to advise upon any difficulty which occurs to the Guardians in making the necessary arrangements.

In some cases the Guardians have suggested inns or public-houses as vaccination stations, and the Commissioners have been under the necessity of requesting that other stations should be substituted. The objections to the selection of an inn or public-house for the purpose are too obvious to render a special statement of them necessary.

The Commissioners have only further to bring under the notice of the Guardians the several communications on the subject of vaccination contained in their Official Circular, No. 9, of the 10th of November, 1840.

By order of the Board,

EDWIN CHADWICK, *Secretary.*

The Clerk to the Board of Guardians of the

Union

No. 8.

SANITARY INQUIRY.—*Copy of Circular to Boards of Guardians.**Poor Law Commission Office, Somerset House,*

SIR,

November 11, 1840.

THE Poor Law Commissioners request that the attention of the Board of Guardians may be directed to the provisions of the Act 2 and 3 Vict. c. 71, sec. 41, with respect to the powers conferred by law for the cleansing of houses which are in an unwholesome condition.

The Commissioners desire to recall to the attention of the Guardians the facts which have from time to time been brought to the attention of the Legislature in respect to the sanitary condition of the labouring population in the metropolis, and remind them of the circumstance made apparent in the course of the investigations instituted, that a large proportion of the claims to relief on account of destitution arise from sickness, attributed chiefly to the defective internal and external economy of the dwellings of the labouring classes, and to the want of proper cleanliness in them. From returns made in 1838 by the medical officers of twenty Unions and parishes in the metropolis, it appeared that 13,972 cases of claims to relief on the ground of destitution were created during that year by attacks of fever alone, and that in 1281 cases the attacks proved fatal. The general deaths from fever in the metropolis during that year appear from the summary of the superintendent registrars' returns to have been 5634. A considerable proportion of other cases of sickness and mortality were ascribed to the operation of the like causes, which the physicians and medical officers, by whom the Commissioners are advised, consider to be preventable by the enforcement of proper sanitary regulations.

Powers for the enforcement of means for preventing within the metropolis those evils that may be guarded against by proper cleansing; are given by the section of the New Police Act, to which the Commissioners desire to call the attention of the Guardians. The Commissioners take this opportunity of calling the attention of the Guardians of parishes and Unions in the metropolitan police district to the provisions of the Act, because at this season the places where the effects of the want of proper cleanliness are prevented by the greater ventilation of open doors or windows during the summer, are frequently visited by diseases which arise from filth or damp, when the ventilation is stopped by the doors and windows being closed to prevent cold in winter.

The following are the terms of the section of the New Police Act :—

And be it further enacted.

1. "That if the Guardians of the poor of any Union or parish,
- "Or the churchwardens and overseers of the poor of any parish within the metropolitan police district,
- "Together with the medical officer for any such parish or Union,
- "Shall be of opinion, and shall certify under the hands of

two or more of such Guardians, churchwardens, or overseers, and also of such medical officer,

- “ That any house, or part of any house, within such Union or parish is in such filthy and unwholesome condition that the health of the inmates or of the public is thereby affected or endangered ;
2. “ It shall be lawful for any magistrate, acting within the district in which such Union or parish is situate, if he shall think fit, to cause notice to be affixed on the door or other conspicuous part of such house, requiring the occupier or occupiers of such house, or part thereof, to appear before him to answer such complaint ;
3. “ Or to cause the same to be cleansed within seven days of the date of affixing such notice ;
- 4 “ And if, within the said seven days, such house or part thereof shall not be cleansed to the satisfaction of such medical officer,
- “ And if such occupier or occupiers, being duly summoned, shall not appear before the magistrate and show sufficient cause to the contrary,
5. “ Such magistrate is hereby empowered, on proof thereof, to issue an order under his hand and seal, to the Guardians of the poor or the churchwardens and overseers aforesaid, to cause such house or part thereof to be cleansed at the expense of such occupier or occupiers,
- “ And to cause the amount thereof to be levied, in case of non-payment, by distress and sale of the goods and chattels of such occupier or occupiers by warrant under the hand and seal of such magistrate.”

The course which the Commissioners recommend to the Guardians for carrying the provisions of the law into operation, is first to promulgate the knowledge of them in the districts where the cases of fever or of epidemic and contagious diseases, and claims to relief, have been most frequent. The places to which the special attention of the Guardians should be directed will, of course, be indicated by the pauper application and relief lists, in which will be found the names of those places from whence the greatest number of applications have been made for relief, from parties who have laboured under epidemic or contagious diseases. But the more full and correct indications of the places for examination will be afforded by reference to the mortuary registers kept by the clerk to the Board, as the superintendent registrar, in which will be found the registration of the whole of the places in which deaths from epidemic or contagious diseases have occurred, including the general population as well as those occupied by the persons who are subject to casual destitution. The Commissioners request that a notification in the form annexed, or any similar form which the Guardians may on consultation with the medical officer deem more closely applicable to the general state of the district (or to any part of it which may appear to require special notice), may be sent to the occupiers of houses in such district, directing attention to the law, and the state of their dwellings, calling upon them to take steps for the removal of any masses of filth on the premises, of stagnant fluids in the gutters ; to amend

the state of the cesspools, &c.; to whitewash the houses inside and out and the walls of the courts; to cleanse, that is, to remove whatever may clearly endanger the health of the inmates or of the public. After due notice given, the medical officer should be instructed, whenever he is required, to visit any case of illness requiring his attendance, and he finds the house in such a condition that the health of the inmates or of the public is thereby endangered, to call the attention of the Guardians to the fact, that they, or a committee of them, may view the spot, and make a certificate of the condition of the premises, with a view to a proper notice being obtained from a magistrate acting within the district.

The Commissioners have seen frequent occasion to regret that the abodes of the labouring classes, and more particularly those in which the greatest proportion of cases of destitution arise, are rarely visited, and in many districts are entirely unseen and unknown, by their superiors in station. The facts set forth in the medical reports to which the Commissioners refer, were received with surprise by persons who were not aware of the condition in which their own labourers were living, or of the neglected and dangerous condition of their own immediate neighbourhoods. The Commissioners have been informed, that the knowledge already promulgated on the subject has led to much voluntary and beneficial exertion for amendment, in draining and cleansing and in various other improvements in the external economy of the labourers' residences. In the administration of relief, the Guardians act upon imperfect information, when they have not the knowledge of the habits and important circumstances influencing the condition of the pauperized classes, which can only be obtained by a personal inspection of their usual places of residence.

The Commissioners, therefore, consider it desirable, that as many of the Guardians as conveniently can, should examine the spot, although the certificates of two only of the Guardians (which certificate must be given on view only and not on report) are necessary to enable the magistrate to take the requisite proceedings for the protection of the inmates and the public.

It is to be observed of the terms of the Act, that it does not restrict the powers of the authorities for the enforcement of cleanliness to houses which are inhabited, but enables them to proceed with respect to any house, or to the part of any house whatsoever, whether inhabited or not, which is in such unwholesome condition that the health of the inmates or of the public is thereby endangered; neither is it necessary to show that the condition of the house does at the time actually affect the health of the inmates or the public, but it will be sufficient, if it be shown on competent authority, that it may affect it and thereby endanger it.

It is not necessary that the proceedings should be originated by the medical officer; and his attention may in the first instance be called to the state of any house by any of the Guardians who may be ready to certify as to the condition of the premises, or by the relieving officer, or by any other person who may be aware that the health of the inmates, or of the public, is thereby endangered by the want of proper cleansing.

In respect to what is to be deemed part of any house, the Commissioners apprehend that everything may be included as part of the

house for remedial purposes, that is by law included in them in respect to burglaries, that is to say, the curtilage, or any place enclosed with the house, and having an immediate communication with it.

The Commissioners are aware, from the information they have received, that the statutory provisions to which they have called the special attention of Guardians will not prevent much disease arising from the defects of the internal structure of many of the dwellings of the labouring classes, and from their external condition in respect to drainage, where proper drains have not yet been formed; but the Commissioners are led to believe that the proper enforcement of the provisions in question will in all cases diminish the evils which they will not remove, and will tend to render manifest the precise practical remedies that may yet be needed, to which the Commissioners have every reason to believe that Her Majesty's Government and the Legislature will give the most favourable attention.

By Order of the Board,

EDWIN CHADWICK, *Secretary.*

To

Clerk to the Guardians.

Union.

PUBLIC NOTICE.

Places dangerous to Health.

WHEREAS much contagious disease has arisen in houses where due cleanliness in proper white-washing, and in the due removal of filth has been neglected, and by such neglect not only has disease and destitution been occasioned to persons living in such houses, but the disease has often spread and attacked other persons.

And whereas for the prevention of the evils which have arisen from such causes, the powers and duties hereinafter specified have been conferred upon the Guardians and medical officers, and the magistrate acting within the district by the 41st section of the New Police Act, 2 and 3 Vict. c. 71.

- “ If the Guardians of the poor of any Union or parish,
- “ Or the churchwardens and overseers of the poor of any parish within the metropolitan police district,
- “ Together with the medical officer of any such parish or Union,
- “ Shall be of opinion, and shall certify under the hands of two or more of such Guardians, churchwardens, or overseers, and also of such medical officer,
- “ That any house or part of any house within such Union or parish is in such filthy and unwholesome condition, that the health of the inmates or of the public is thereby affected or endangered;
- “ It shall be lawful for any magistrate, acting within the district in which such Union or parish is situate, if he shall think fit, to cause notice to be affixed on the door or other conspicuous part of such house requiring the occupier or occupiers of such house, or part thereof, to appear before him to answer such complaint,

- “ Or to cause the same to be cleansed within seven days of the date of affixing such notice.
- “ And if, within the said seven days, such house or part thereof shall not be cleansed to the satisfaction of such medical officer,
- “ And if such occupier or occupiers being duly summoned shall not appear before the magistrate and show sufficient cause to the contrary,
- “ Such magistrate is hereby empowered, on proof thereof, to issue an order under his hand and seal, to the Guardians of the poor or the churchwardens and overseers aforesaid, to cause such house or part thereof to be cleansed at the expense of such occupier or occupiers,
- “ And to cause the amount thereof to be levied, in case of non-payment, by distress and sale of the goods and chattels of such occupier or occupiers by warrant under the hand and seal of such magistrate.”

And whereas the following deaths have occurred within the Union from epidemic and contagious diseases during the year:—

[The notification may contain a statement, supplied from the mortuary registries, of the number of persons who, since the commencement of the registration, have died of fever and contagious diseases within the parish, particularizing the streets or places which have been distinguished by the greatest number, and the most constant recurrence of deaths from such causes, describing also the particular defects in respect of cleanliness which may have been noticed in such places.]

And whereas the greatest number of deaths from such causes have occurred in the following streets:—

[Here insert the names of any streets.]

The occupiers of the houses in such streets are requested to TAKE NOTICE, that if the medical officer or the relieving officer in the course of his attendance at the residences of persons requiring relief shall observe such want of cleanliness, it will be his duty to notify it to the Board of Guardians, that proper measures for the prevention of the danger may be enforced where the occupiers in ignorance or in carelessness of the safety of the inmates may neglect to take the proper measures voluntarily.

It will be observed that it is the duty of any person whatsoever who may believe that the health of the public or of any particular persons is endangered by such neglect, to cause proceedings to be taken by the proper authorities for the removal of all the causes of such danger that may appear to result from the want of due cleanliness.

Parties will further take notice, that the Act does not restrict the powers of the authorities for the enforcement of cleanliness to houses which are inhabited, but enables them to proceed with respect to any house, or to the part of any house whatsoever, whether inhabited or not, which is in such unwholesome condition that the health of the inmates or of the public is thereby endangered; neither is it necessary to show that the condition of the house does at the time actually affect the

health of the inmates or the public, but it will be sufficient if it be shown, on competent authority, that it may affect it and thereby endanger it.

By Order of the Board of Guardians,

Clerk.

No. 9.

RATING OF TITHES.

I. *Circular to Churchwardens and Overseers.*

Rating of Tithe to the Relief of the Poor.

Poor Law Commission Office, Somerset House,

GENTLEMEN.

10th June, 1840.

THE judgment of the Court of Queen's Bench has been delivered in the case of the Queen *v.* the Hon. and Rev. William Capel, clerk. The Court has decided that the tithe-owner is to be rated for his tithes upon the same estimate of their net annual value as is provided for all other rateable hereditaments by the first section of the Parochial Assessments Act (6 and 7 Will. IV. c. 96), and that the tithe-owner is not entitled under the proviso in that section to any deduction or allowance corresponding with the profits of occupiers of lands, houses, &c.

While the question as to the extent of the tithe-owner's liability was in dispute, and with a view to prevent unnecessary litigation in the multitude of appeals which were then to be apprehended, the Poor Law Commissioners and Tithe Commissioners recommended by a minute of the 8th September, 1838, that a single case should be selected in some one parish for argument, and that in all other parishes provisional arrangements should be adopted between the overseers and the tithe-owners, which would allow of an eventual settlement of the payments to be made by the tithe-owners in conformity with the principle of any decision which might be obtained upon the selected case.

The case of the Queen *v.* Capel was eventually selected to try the question in dispute; and in accordance with the recommendation contained in the minute of the Poor Law Commissioners and the Tithe Commissioners, the rates were in many parishes laid on the net annual value of tithes, and a portion only of such rates was collected, an arrear being allowed to remain proportionate to the amount of the deduction which the tithe-owner claimed.

But rates on the whole net annual value being now, by the decision in the case of the Queen *v.* Capel, determined to be correct, it has become the duty of overseers to proceed to collect from the tithe-owners any arrears which may have been allowed to accrue, and in future rates to assess the tithe-owners on the whole net annual value, and to collect the whole rate so assessed.

Signed by Order of the Board,

EDWIN CHADWICK, *Secretary.*

To the Churchwardens and Overseers of the Poor.

II.—Circular to Churchwardens and Overseers.

Rating of Tithes.

Poor Law Commission Office, Somerset House,

GENTLEMEN,

16th September, 1840.

SINCE the decision of the case of the *Queen v. Capel*, the Poor Law Commissioners have received many applications for statements of their views as to the rating of tithes under the provisions of the Parochial Assessments Act, 6 and 7 Wm. IV. c. 96.

I. Previously to that decision, they had recommended that a provisional arrangement should be made, for the purpose of preventing immediate litigation, and arrangements were accordingly made in many parishes, by which the tithe-owner was rated upon the entire net annual value of the tithe—but a smaller sum than the rate so made was collected, and an arrear was allowed to accumulate until the *Queen v. Capel* should be settled, with the understanding that such arrear was to be remitted to the tithe-owner, or paid up by him in whole or in part, according to the event of the decision.

The decision having been come to, and its effects being that the tithe-owner is rateable in respect of his tithe upon its full net annual value, according to the terms of the Parochial Assessments Act—nothing more remains to be done with respect to the arrear in question, but for the overseers to collect so much as appears by the rate-books to have been allowed to accumulate.

II. But the Commissioners learn that in some cases instead of rating the tithe-owner upon the whole net annual value, and then collecting a less amount, according to the suggestions of the Commissioners, the overseers have adopted another course—that, namely, of rating the tithe-owner in a sum less than the net annual value, and collecting the whole of such less sum. In such cases there will be no arrear appearing upon the rate-books, and consequently no arrear now to be collected, and the tithe-owner will be entitled to the benefit of the overseers' arrangement, as by another result of the case he might have been exposed to a prejudice by the same arrangement.

III. In some cases the Commissioners have been applied to by tithe-owners to recommend a portion of the arrear to be now remitted on the ground, that besides the objection raised in the *Queen v. Capel*, the tithe-owners had other objections to the rates. The Commissioners cannot make any such recommendation to overseers. The arrears which have been allowed to accumulate provisionally, had reference, solely to the intended trial of the questions raised in the *Queen v. Capel*; and if other objections, not intended to be raised in that case, existed in any instance, the usual remedies should have been resorted to for the relief of the party grieved.

IV. With reference to future rates—the Commissioners now take occasion to state their understanding of the effect of the first section of the Parochial Assessments Act.

1. Tithes, whether they constitute a part of the liability of a parson or vicar, or be in the hands of an appropriator or impropriator, are hereditaments, and are therefore subject to be rated on the estimate of their net annual value, as defined in that clause.—(*Regina v. Capel*).

2. The gross annual value of the hereditaments is the entire sum which might be received in rent from a tenant, exempt from rates, taxes, or any of the other outgoings described in the first clause of the Act. Where the tithe has been commuted, and the tithe-owner is in the receipt of the tithe-commutation rent-charge, the gross annual value will be the gross amount of the commutation rent-charge, including the sum allotted for rates and taxes. But until the tithe-owner is in the enjoyment of the commutation rent-charge, he must continue to be rated in respect of his ability arising from his tithe in the manner in which he actually enjoys it.

This gross annual value, ascertained by reference to the rent-charge, will vary every year, according to the average prices of corn, and the overseers will be bound to rate the tithe-owner on the value of the rent-charge of the current year, just as they are bound to rate all other rate-payers upon the value of the rateable property, estimated at the time of the rate being made.

3. The estimate of the net annual value is founded on the supposed rent which might be realised by the letting of the rateable hereditaments. This will entitle the tithe-owner to an advantage which the Commissioners believe he has not in all cases had the benefit of. The rent which a tenant would consent to pay for the rent-charge, supposing the rent-charge to be let, would obviously be a sum which would remunerate him for the trouble of collection, and ensure him against all risks of loss of rent-charge itself, and of loss of interest incurred by the obligation to advance rent, and by occasional delays in recovering the rent-charge, and against all incidental expenses incurred in enforcing his rights.

The compensation of the tenant taking those risks will obviously exceed the payment which the tithe-owner would make to an agent or collector, who incurs no risks, and is not bound to insure and pay to the tithe-owner a certain fixed sum at fixed times.

To the benefit involved in this distinction, the Commissioners consider the tithe-owners to be clearly entitled by the express terms of the definition of net annual value in the Parochial Assessments Act.

4. Having ascertained the rent at which the rent-charge might be reasonably expected to let, it will next be the duty of the overseers to ascertain the amount of deductions which are to be made in respect of rates and taxes, and other outgoings (if there be any such) which may be necessary for keeping up the value of the hereditament.

The rates and taxes required by the Act to be deducted from the estimate of the gross annual value, are only such as tenants are, by law, liable to. Land-tax, sewer-rates, and the like rates and taxes, being landlord's charges, cannot be deducted.

The value of the rent-charge is known prospectively, and such value constitutes the gross annual value, but no means exist for determining the amount of rates prospectively; these can only be estimated by reference to the amount in the year or years preceding. It would, perhaps, be most satisfactory in all cases to estimate the probable rates of the ensuing year at the exact amount of the year expiring immediately before the making of a rate; but no objection could be maintained if the estimate was founded on an average of years immediately preceding, (as, for instance, three years,) provided that the average was always founded on the same number of years, terminating always at the time

of making the rate, and that the same calculation was applied to all the rateable property in the same parish. The Commissioners consider, however, that the calculation made on the year immediately preceding will be preferable to any other.

Tithe-commutation rent-charge, being a charge to which tithe itself is not liable—no deduction is to be allowed for this. Neither does the tithe-commutation rent-charge appear to be a subject of repairs or insurance, or of any other expense for keeping up its value. If no such liability exists, no deduction can be allowed for such outgoings.

Having made these deductions from the supposed rent, the estimate of the net annual value will be complete, and the amounts of the gross annual value and the net annual value thus estimated are to be inserted in the rate-book in the columns respectively headed “Gross estimated Rental” and “Rateable Value.”

Thus, for example, in the case of the *Queen v. Capel*, in which the rate was held to be free from the objections stated by the appellant, as the grounds of his appeal, the tithe, for which the appellant as vicar of the parish of Watford received composition, was rated in the following manner:—

The gross annual value of the tithe com- positions was estimated at . . . }	£660	0	0
From this were deducted			
1. For the compensation of a lessee undertaking to collect the tithe- composition, and to pay a fixed net rent to the tithe-owner . . .	£37	5	0
2. For usual tenant's rates and taxes . . .	82	15	0
3. For ecclesiastical dues . . . }			
Total deductions		120	0 0
Leaving a net annual value, or rateable value, of	£540	0	0

The foregoing remarks apply equally to the case of tithes in the hands of ecclesiastical and of lay persons and corporations.

5. There are many payments of ecclesiastical tithe-owners, consequent upon the receipt of tithe, but which, not being necessary to maintain the value of the tithe, do not appear to constitute subjects for deduction from the gross value of their tithe.

Instalments of payments to Queen Anne's Bounty for advances for improvement of the living are not allowable, any more than similar charges incurred by other owners of hereditaments for the improvement of their property. Nor are divisions of the net value of the tithe between the tithe-owner and other persons, such as fee-farm rents, allowable.

Expenses of providing for the performance of the duties of incumbency, as for a curate's salary, cannot be deducted; see *R. v. Joddrell*, (1 B. and Ad. 403). But ecclesiastical dues, payable by the tithe-owner, were decided by the same case to be a subject of deduction, inasmuch as they diminish the ability of the tithe-owner in respect of which he is by the statute of Elizabeth rateable. The Commissioners believe that this would still be held to be lawful, since the passing of the Parochial Assessments Act, and they also believe that an allowance

to the tithe-owner for the expense of repairing the chancel would, for the same reason, still be held to be lawful in all cases in which the tithe-owner is liable to that expense.

Signed by order of the Board,

GEORGE COODE, *Assistant Secretary.*

No. 10.

ASSIGNMENT OF PENSIONS.

CIRCULAR TO BOARDS OF GUARDIANS.

Pensions payable to Boards of Guardians under 2 and 3 Vic. c. 51.

Poor Law Commission Office, Somerset House,

SIR,

20th May, 1840.

THE Poor Law Commissioners desire to inform the Board of Guardians that they have been in communication with the Lords Commissioners of Chelsea Hospital and the Paymaster-General upon the subject of the pensions payable to the Guardians of Unions under the late Act 2 and 3 Vic. c. 51, in pursuance of the minutes of the Board, or assignments by pensioners, or under magistrates' orders; and it has been agreed that the most convenient course to be adopted will be for the Guardians to direct the relieving officers to apply to the collectors of Excise for payment, and to receive the same. The Lords Commissioners and the Paymaster-General require that the relieving officers should have a certificate of their being authorized by the Board of Guardians to give the receipt, and also of the existence of the pensioner.

It will probably be necessary for the Commissioners to issue an order imposing this additional duty upon the relieving officer; but the Commissioners will be better able to define the duty when they have ascertained from experience what is required to be done. The Commissioners, therefore, think it advisable for the present occasion that you should appoint some one or more of the relieving officers of the Union to receive the pensions, and should deliver to him or them a document according to the accompanying form, authorizing the application for the payment of the pensions for the past quarter, and the same may be renewed every succeeding quarter. It will be perceived that the clerk will have to make out a list of the pensioners whose pensions are to be received before the warrant is delivered to the relieving officer, and the relieving officer should then be called upon to certify as to the existence of the pensioners.

The relieving officers so appointed should be directed to pay within a week the money to the treasurer of the Union to the account of the Guardians, and to return to the Guardians at their next meeting the document duly filled up and signed. The Guardians will then ascertain what amount is to be retained by them, and what, if any, is to be paid to the pensioners.

In case there should be any balances payable to the pensioners, the Commissioners think it advisable that the pensioners should be required to attend at the next meeting of the Board to receive the same; or,

To the Clerk to the Board of Guardians.

Union.

Clerk.

are to be received by the above mentioned.

Clerk.

Signed this day of 184 .

Relieving Officer.

I, _____ collector of Excise, do hereby certify that
I have this day paid to the above-mentioned
the following sums on account of the pensioners named below.

Names of Pensioners.	Amount.		
	£.	s.	d.
Total			

Signed this day of 184 .

Collector of Excise for the

District

To relieving officer.

You are required by the Board of Guardians to pay the above sum within the space of one week to the treasurer of the Union on account of the said Guardians, and not to introduce the same in your out-door relief and expenditure book.

Chairman.

I, _____ treasurer of the
Union, have this day received the above sum of
from _____ the relieving officer, on account of the
Guardians of the said Union.

Treasurer.

No. 11.

INSTRUCTIONS TO THE ASSISTANT POOR LAW
COMMISSIONERS.

SIR,

Poor Law Commission Office.

1. THE recent reduction in the number of the Assistant Commissioners acting in England having necessarily led to a considerable increase in the number of Unions confided to your charge, and the sphere of your duties being thus enlarged, the Commissioners deem it right to issue for your information and guidance the following instructions:—

2. The Commissioners regard your duties as comprised, for the most part, under the following heads:—

1. To examine into, and report upon, the state of the workhouses and of the in-door and out-door relief in the several Unions in your district.
2. To attend the meetings of Boards of Guardians.
3. To take the averages of Unions.
4. To make special inquiries into cases of alleged hardship sustained by paupers, and into cases of alleged malversation or misconduct of Union officers.
5. To collect and diffuse information relating to the administration of relief, the state of pauperism, and the condition of the industrious classes.

I.

3. The number of Unions under your superintendence will render it impossible for you to pay very frequent visits to each of them; but the Commissioners think that you should not on any account omit to visit the workhouse of each Union once in six months, independently of your attendance at the meeting of the Board of Guardians.

4. The points to which your attention should be principally directed at such visits are the following:—

5. You should, in the first place, carefully inspect every part of the

workhouse; and in making this inspection you should not content yourself with examining merely its principal parts, but should look carefully into its minutest details.

Its general state of repair;

Its drainage and ventilation;

The cleanness of the house and its various offices, and especially the beds and bedding;

The orderly arrangement of the stores;

The proper management of the meals;

The state of the probationary wards, and of the rooms appropriated to the confinement of refractory paupers;

The sufficiency of the infirmary, or sick wards;

should each be the subject of your examination.

6. The health and general welfare of the inmates you will of course diligently inquire into.

7. An examination of the questions in the Visiting Committee's Book (which are appended to this communication) will direct your attention to the most obvious subjects of inquiry; and the observations of the Visiting Committee, entered in that book, will bring under your notice any remarkable occurrence which may call for explanation. To the detailed questions which are there suggested, the Commissioners will only add, that you should yourself examine the children who are under education, and satisfy yourself that they are properly attended to, and are making due progress.

8. You will, of course, be ready to receive any complaint which may be made to you by any of the inmates; and they should be made to understand that it is open to them to bring before you any neglect or ill-treatment to which they have been subjected.

9. You will bear in mind the order recently issued by the Commissioners respecting punishments in workhouses, and their minute in relation thereto; and you will report any matter worthy of notice which you may find recorded in the Punishment Book.

10. You will take care also that the order above adverted to is duly hung up in the different parts of the workhouse therein mentioned. You should also test the efficacy of the education and training, by inquiring into the results as shown by the conduct of those boys and girls who have gone into service from the workhouse.

11. Having inspected the workhouse, and inquired into the condition of its inmates, your next duty is to examine the books of the Union. This examination is not so important in reference to the technical and arithmetical accuracy with which the books are kept (and for which the clerk and the auditor must mainly be depended on), as in reference to the substance of the proceedings and facts which they profess to record.

12. From the minutes of the Board of Guardians, the Admission and Discharge Book, the Application and Report Book, the Medical Officers' Books, and the Relief Lists, you will be able, in a great degree, to judge whether the rules of the Commissioners as to relief have been duly observed; and you will not fail to bring under the notice of the Guardians, and also of the Commissioners, in the absence of explanation, any deviations in this respect.

13. You should ascertain whether the Guardians ever absolutely

refuse relief; and, if so, you will do well to inquire into the reasons of this course of proceeding.

14. Where the workhouse has been actually offered to, and refused by, an applicant, if you are of opinion that the case of the applicant was one of real necessity, you should endeavour to ascertain the result of the refusal of relief by such applicant. The Commissioners believe that in such cases you will generally find that the refusal of relief in the workhouse by the applicant has arisen from the possession of some means or resources which were withheld from the knowledge of the Guardians. Occasional illustrations of this operation of the workhouse will increase the confidence of the Guardians in this mode of relief.

15. If, on any occasion, relief in the workhouse should have been refused by a party really and *bonâ fide* destitute, and any evil consequences have ensued, you should inform yourself of the particulars of such case, and report them to the Commissioners.

16. You should also report to the Commissioners any case which may come before you in which any inmate of the workhouse has shown an indisposition to accept the offer of work, and has preferred remaining in the workhouse to supporting himself and his family by his own labour.

17. If such cases as the above were not unfrequently to occur, the Commissioners would be disposed to infer that some modification had become necessary in the discipline of the workhouse, which should be such as not to repel the really destitute, nor to attract those who have any other lawful means of procuring subsistence.

18. With regard to those classes of cases in which out-door relief is given, you should watch vigilantly the appearance or growth of any abuse in this branch of administration.

19. Under this head the Commissioners desire your earnest attention to the cases of partial relief, and non-resident relief, and especially the latter. The Commissioners believe that it would well repay the time and attention which you might devote to the following up, by personal inquiry, some cases of this nature. Where the exposure of the frauds which so frequently attend non-resident relief, and the injurious effects of relief in aid of wages, can be placed before the Guardians, and illustrated by individual instances, the advice and suggestions given by you will necessarily have a far greater effect than when conveyed abstractedly.

20. The Commissioners deem it very desirable that you should occasionally yourself visit individual paupers, and make inquiries into their condition and relief. Such visits and inquiries would assist you in ascertaining whether the relieving officers faithfully perform their duty to the paupers and the rate-payers, and they would show to the poorer class that the superintendence of the Commissioners and their Assistant Commissioner is not established merely to check abuses and frauds, but also to prevent the neglect or inadequate relief of the really destitute.

21. You should, moreover, inquire particularly into the mode in which the relieving officer distributes the relief to the applicants, and the arrangements which the Guardians may have adopted for ensuring and notifying the regular periodical visits to all parts of his district. There appears to be some diversity of practice on this point. In the West-hampnett and some other Unions, the relieving officer keeps a diary of

his proceedings ; but this useful regulation has not been generally introduced.*

22. An examination of the amounts given as out-door-relief will frequently raise the question whether this mode of relief is not resorted to by the Guardians under a false notion of economy in the particular case, and whether applicants are not sometimes induced to accept inadequate relief by the offer of the alternative of the workhouse. The cases in which the smallest weekly sums are given are those in which this is most likely to have occurred.

23. In various Unions the measures recommended by the Commissioners for the suppression of mendicancy, and for ensuring prompt relief to the destitute wayfarer, have been adopted with more or less modification. You should carefully observe and report on the nature of these measures, and their result ; and you should especially notice whether adequate precautions are taken on the admission of this class of paupers to prevent the introduction of any disorders of a contagious character, and whether the arrangements for setting vagrants to work in return for relief are effective.

II.

24. You should endeavour to be present at a meeting of the Board of Guardians of each Union in your district not less frequently than twice in each year.

25. On these occasions you should be an attentive observer of the proceedings of the Board, taking care to explain and enforce correct principles, and preventing (as far as you can) the infringement of the Commissioners' regulations. You will confine your interference as far as possible to that portion of business which involves points of principle ; being ready at the same time to afford your advice or suggestions on any matter which may come before the Board.

26. The Commissioners do not doubt that you have acquired an entire familiarity with the accounts, and other details of management, so as to be able to explain clearly and promptly any difficulty which may arise at the Boards. You should also acquire a sufficient knowledge of the statutes and legal decisions on the Poor Laws, to enable you ordinarily to solve the questions which arise at the meetings of the Boards. You can only give to the Guardians that aid which is expected from an Assistant Commissioner by making yourself thoroughly acquainted with the business that they are transacting ; and you cannot acquire their confidence unless they are convinced of the superior knowledge which your exclusive devotion to these subjects, and your extensive experience, place within your reach.

27. You should be careful, moreover, not to give any Board of Guardians just ground for complaint that you have neglected to visit them, or that your visit has been hurried or useless.

28. When your attendance on a Board of Guardians takes place on the occasion of the appointment of any important officer of the Union, you should call the attention of the Board to the passages in the Com-

* The Commissioners subjoin to this communication a form of a relieving officer's diary, which you can suggest for introduction in those districts in which you find that an equally efficient and convenient form has not yet been adopted.

missioners' circular letter to the Board of Guardians of the 31st January, 1837, which are applicable to the case.

29. You should bring under the notice of the Guardians the duties of the officer they are about to elect, the qualifications necessary for the performance of those duties, which of those qualifications are claimed by the candidates respectively offering themselves, and what evidence, either of past conduct or of character, the candidates produce in support of the qualifications which they claim.

The Commissioners feel confident that in the face of such a statement, plainly and impartially made to them, the Guardians would, notwithstanding previous canvass, generally come to a correct decision.

30. In reference to the appointment of officers, the Commissioners have further to state to you, that they are aware that the number and frequency of these appointments will ordinarily render it impracticable for you to take the necessary steps for acquainting yourself with the qualifications of the officer to be appointed, or to attend the Boards of Guardians on the day on which such appointment is to be made.

31. The Commissioners trust, however, that by requiring all appointments to be notified to them by Boards of Guardians in a form specially provided for the purpose, they shall be able to relieve you from some portion of the duties which you have hitherto performed in reference to this subject.

32. Notwithstanding that the occasional and special business already adverted to will give you additional opportunities of seeing those Unions which you may thus visit, yet, as to most of the Unions, the interval between your ordinary visits will be so long as to render it highly important that you should be kept regularly and promptly informed as to the state of the in-door and out-door relief in your district.

33. Already the Assistant Commissioners in some districts have with this view directed the clerks of Unions to furnish them with weekly returns, showing the number and nature of such applications, and also with returns of the weekly state of the inmates of the workhouse, and likewise with a statement of the business transacted at the Board. This information not only directs the Assistant Commissioner on his visits to the Unions, so as to enable him to make them when they may be most useful, but, by showing any unusual pressure, enables the Commissioners to judge whether any modification of their regulations is necessary.

34. The general condition of the labouring classes, also, which may be not incorrectly inferred from the state of the relief required, can thus at any given time be brought under the view of the Government.

35. The Commissioners are far from desiring that you should abandon any of the sources of information to which you have hitherto had access, or that in case you have the benefit of corresponding with any intelligent Guardian in your district upon occurrences of importance, that you should relinquish that correspondence, but they think that distinct provision should likewise be made for obtaining such information as is above adverted to, by regular weekly or fortnightly returns.

36. Hitherto those returns have been confined to the state of the

inmates of the workhouse and the actual amount of out-door relief. But in the absence of information as to the number and description of the applications for relief, it may be that all who have applied have really received it, or that a very extensive pressure, of which the Commissioners ought to be aware, has been firmly resisted. The Board will hereafter prescribe a form for communicating to you the required information, arranged in such a mode as to create little additional trouble to the clerk of the Union.

III.

37. With respect to the taking of averages, the Commissioners have already given you full instruction upon that subject, and they will only add here, that the minute examination of the accounts, which is rendered necessary on your part to ascertain the averages, will afford to you a valuable opportunity of detecting abuses in the parochial expenditure, and of ascertaining whether the auditor has duly performed his duty.

IV.

38. With respect to the inquiries which you may be called on to institute as to alleged cases of hardships sustained by paupers, and as to alleged malversations and misconduct of paid officers, it is to be observed that the Poor Law Amendment Act confers on the Assistant Commissioners powers specially intended for this purpose, viz., a power of summoning witnesses for any distance less than 10 miles from the place of their abode, and a power of examining them upon oath (s. 12, 13); and a provision is made by the same Act for the payment from the poor-rates of the reasonable expenses of witnesses so summoned (s. 14); no such power has been conferred by the Legislature upon the Board of Guardians, or any other of the local administrative functionaries, and, therefore, a voluntary inquiry into alleged abuses in the administration of the Poor Laws can only be made by an Assistant Commissioner.

39. If, therefore, it should come to your knowledge that any Board of Guardians within your district intends to originate any inquiry into the conduct of one of their officers, it is advisable that you should make arrangements to attend such Board, in order that you may assist in eliciting the facts of the case by means of the powers you possess of summoning witnesses and examining them upon oath.

40. In cases in which the Assistant Commissioner inquires into the conduct of a paid officer of a Board of Guardians, it is desirable that such inquiry should be held in the presence of the Board of Guardians or of some of its members, and also of the officer himself. Questions may properly be put to the officer relating to the matter charged, inasmuch as every paid officer is presumed to accept his office on the implied condition of explaining his conduct in regard to any imputation which may be made upon it on apparently reasonable grounds. The witnesses should be examined by the Assistant Commissioner, who will of course put any proper question to a witness which may be suggested by any person present, and which may seem to tend to elicit the truth; the Assistant Commissioner may, however, if he should think fit, permit any witnesses to be examined by a party whose conduct is in question. Applications have sometimes been made to the Commissioners

to permit solicitors or counsel to attend at an inquiry held by an Assistant Commissioner. The Commissioners do not wish to lay down any rule on this point, and, in case of any such application being made they will leave the Assistant Commissioner to exercise his discretion thereon, according to the circumstances of the case.

41. You should bear in mind that although you may exclude or admit any persons from or to any inquiry you may hold, so far as you have the control of the room in which it takes place, you have no power analogous to that of a judge or police magistrate to keep order in a court of justice. On this account, as well as from the nature of the subjects of your inquiries, you may not unfrequently find it necessary instead of admitting all persons indiscriminately to the inquiry, to admit such persons only as you may wish to be present.

42. Before they quit this subject, the Commissioners will remark that it is most convenient that all notes of the evidence of witnesses taken at such an inquiry should be in the form of depositions, written in the first person, and should be signed by the witness after having been read over to him.

V.

43. The collection and diffusion of useful information as to the management of workhouses, the administration of out-door relief, the state of pauperism in general, and the welfare of the industrious classes, is an important function of the Poor Law Commissioners, and can only be accomplished by the zealous co-operation of their Assistant Commissioners.

44. You will find no part of your duties productive of results so obviously and immediately beneficial as your transplanting into a Union the arrangements and modes of management which, either of your own personal knowledge, or by means of information communicated to you from the Poor Law Commissioners, you know to have been introduced into other Unions with successful results.

45. In such cases, the Assistant Commissioner's advice is aided by the illustrations which he can furnish from the Union from which he derives his example, and which provide him with a ready answer to objections which are generally made to any plan, however beneficial, unless based upon experience.

46. The Commissioners recommend your especial attention to his mode of turning to the best account the knowledge and experience thus obtained.

47. There is hardly any branch of the administration of relief in one Union which may not furnish some points worthy of imitation and adoption in other Unions. More especially is this the case in the details of management connected with the general sanitary condition of the inmates of the workhouse, the dietary, the cooking and clothing departments, the mode of distributing relief to out-door paupers, and the education and training in the schools.

48. The absence of particular diseases in any workhouse may draw your attention to its cause, and may lead to your being able to produce the same desirable results in other Unions. Any material difference in the cost of maintenance of a given number of paupers may suggest (where the dietaries are similar) methods of preventing waste which

have been found successful elsewhere, and as between different dietaries, the adoption of that dietary which your observation shall have shown to be at once the most salubrious and the cheapest. The present state of the dietaries, which were issued upon experience derived from the arrangements previous to the Poor Law Amendment Act, well deserves your attention, and will repay the trouble of accurate observation and comparison.

49. It is needless to enter at greater length on this part of the subject; for it must be obvious to you, that this circulation of useful experience is one of the advantages which the public has a right to look for from a central commission with local assistants. The Commissioners, therefore, will only add, that in this and in all other respects you may rely on receiving from them prompt information of every useful improvement which is introduced in Unions which are not comprised in your district, in order that you may diffuse the information amongst those Boards of Guardians whose proceedings you assist and superintend.

50. An additional field of usefulness is open to the Assistant Commissioner if he avails himself of the means at his disposal to investigate the causes of pauperism.

51. In the forms of the Application and Report Book, and the Admission and Discharge Book, columns are appropriated for the entry of the cause of the pauperism of the applicants. This information was required not merely in order to enable the Guardians to verify the truth of the applicant's statement, and to prevent fraud, but with the hope that the pauperism would thus be traced in many instances to causes which might be diminished, if not entirely removed, by precautionary regulation, or by the suggestion of practical measures, which admit of being effected through the influence of the Guardians.

52. As examples of the causes of pauperism, the Commissioners would point out the insalubrity of the dwellings of the poor, or of the place where they are situate; the want of precautionary arrangements connected with the peculiar employments of a mining or manufacturing district; intoxication, produced or encouraged by the practice of paying wages at public-houses, or at long intervals. These, amongst other causes, are well worthy of your investigation; and opportunities may not unfrequently occur to you of laying the foundation of much permanent good in a district, by directing the attention of the Guardians and owners of property to any circumstances which unfavourably affect the condition of the poor.

53. In conclusion, the Commissioners desire to impress upon you that the peculiar nature of your office gives you opportunities which fall to the lot of few other public functionaries, of acquainting yourself with the condition of the working classes in your district, and that you and your colleagues are the only responsible public officers whose especial duty it is to observe the condition of this, the most numerous portion of the community. The Commissioners feel assured that you will zealously avail yourself of these opportunities, and that, so far as may be consistent with the due performance of the duties strictly appertaining to your office, you will cheerfully aid in procuring any information which may be required for the use of Her Majesty's Government, or

the Legislature, with the view of promoting the welfare of the labouring classes.

Signed by order of the Board,

To

Secretary.

Assistant Poor Law Commissioner.

Queries.

1. Is the workhouse, with its wards, offices, yards, and appurtenances, clean and well ventilated in every part?—if not, state the defect or omission.
2. Do the adult inmates of the workhouse, of all classes, appear clean in their persons, and decent and orderly in their behaviour?—if not, state the exceptions.
3. Are the able-bodied inmates of each sex employed and kept at work, as directed by the Board of Guardians?—if not, and if any improvement can be suggested in their employment, state the same.
4. Are the infirm of each sex who are capable of work employed and kept to work as far as their circumstances admit of it, and as directed by the Board of Guardians?—if not, and if any improvement can be suggested, state the same.
5. Are the infirm of each sex properly attended to, according to their several conditions?
6. Are the boys and girls in the school making due progress in religious instruction, reading, writing, and arithmetic?
7. Is the industrial training of the boys and girls properly attended to? and are they employed as the Guardians have directed?
8. Are the boys and girls clean in their persons, and correct in their behaviour?
9. Are the young children properly nursed and taken care of, and do they appear in a clean and healthy state?
10. Is regular attendance given by the medical officer?

APPENDIX (B).

REPORTS, CORRESPONDENCE, AND GENERAL COMMUNICATIONS.

No. 1.

OPERATION OF PROHIBITORY ORDER.

I.—REPORT on the OPERATION of the PROHIBITORY ORDER during the last Winter, by EDWARD TWISLETON, Esq., Assistant Poor Law Commissioner.

GENTLEMEN,

Norwich, 24th April, 1841.

IN reference to your inquiry respecting the working of the prohibitory order in this district during the last winter, I desire to observe that, as the abstracts for the last quarter have not been yet published in the majority of the Unions, any statement which I can furnish must be necessarily incomplete, and I must depend principally on the accuracy of the weekly returns.

The prohibitory order was in force in 47 out of the 51 Unions and incorporations included in this district; that is to say, in all of them (13 in number) which are in Essex and Cambridgeshire, and in 34 in Norfolk and Suffolk. There is reason to be satisfied, on the whole, with the general result; but the last winter, as is well known, was one of unusual severity and length, and no great progress could reasonably be looked for; indeed, it would be a subject of congratulation if no false principles were admitted in the administration of relief, and if it was found possible to maintain the ground already occupied.

The workhouses were generally fuller than in preceding years; but the average weekly number of inmates, although varying most materially in different Unions, did not, through the whole district, much exceed one per cent. on the population. The average was 1·18; the proportion in Norfolk being only 1·06; in Suffolk, 1·09; in the four Cambridgeshire Unions, 1·20; and in the nine in Essex, 1·30. Some workhouses were all but overflowed; amongst which I would specify Risbridge and Newmarket, in the latter of which the inmates at one period amounted to 358. Similar remarks apply to Braintree, where, on one Board-day, when it was probably known that the workhouse was nearly full, there were applications for relief from 51 able-bodied persons. However, the Board of Guardians, with admirable intelligence, remained firm, and gave them all orders for the workhouse, not one-tenth of which were accepted; and the crisis happily passed off without any subsequent inconvenience. But the only Union in which the Guardians were obliged actually to give way, and grant relief out of the workhouse, to the families of able-bodied men, was in Halstead Union, in Essex, where, the workhouse being nearly full, the Guardians, as early as in the tenth week of the Christmas quarter,

admitted able-bodied men into the workhouse, while their wives and families were relieved at their own homes. The consequence was, that the number of applications increased, till, in the third week of the last quarter (partly owing to a combination amongst the labourers of a particular parish), the number of able-bodied male inmates amounted to 88 out of a population of 15,901 persons; and the scarlatina subsequently appearing amongst some of the children, the system was necessarily continued; so it can hardly be said that the rigid workhouse test was applied during the last winter, either to the able-bodied men, or to the employers of labour in Halstead Union. What is generally considered the second best test was adopted; but its decided inferiority to the first is manifest, the greatest number of able-bodied men in any other workhouse in any one week having been not higher than 48; and this was at Braintree, where the failure of a silk manufactory added to the difficulties against which the labouring population were then struggling.

The fact is, that the system above adverted to having been once (however necessarily) admitted, as the expense of the maintenance of any one individual family was materially diminished, there was no longer a sufficient test to the parish; and some employers, who had availed themselves of the strength and sinews of labourers during the summer and autumn, may possibly have taken advantage of the crisis to get the cost of maintenance of those labourers defrayed in part by their brother rate-payers during the winter. On the other hand, the test to the labourer was likewise far less effectual; and instances were not uncommon in which able-bodied men remained in the workhouse only up to the day when they knew that the relief ordered by the Board would be given to their wives and families by the relieving officer, and then gave notice of their intention to quit.

I will take the opportunity of adding that, from the experience of the last winter, I feel convinced that when, through insufficient workhouse accommodation, relief is given in a workhouse to able-bodied men without their families (if they have any), such relief ought, if possible, to be coupled with the condition of regular task-work through the day for each individual pauper; otherwise, if they work at a mill by gangs, as is now generally the case, the labour being by no means irksome, and a great number of paupers keeping each other in countenance, a spirit of insubordination is likely to arise amongst them; and they do not feel, with the same acuteness, the desire which ordinarily prevails to be released from the restraint of a workhouse.

The precise average weekly number of able-bodied men in the workhouses during the last winter, as far as can be inferred from the weekly returns, which are not yet complete for Wisbeach, was 65 in four Cambridgeshire Unions, out of a population of 73,372; 203 in nine Essex Unions, out of a population of 160,380; 178 in fifteen Suffolk Unions (Risbridge and Bury incorporation not being included), out of a population of 268,751; and 188 in Norfolk, out of a population of 325,383. Thus it will be seen that the amount of able-bodied pauperism was comparatively greatest in the nine Essex Unions, and least in Norfolk; and that in the former, as compared with the latter, there was rather more than double the number of able-bodied paupers in proportion to the population.

With regard to a comparison between the last quarter and the corresponding quarter of the previous year, I am only able to furnish a complete statement for 36 Unions in Norfolk and Suffolk. It appears, during the quarter ended Lady-day in the present year, the average weekly number of inmates in these Unions was greater by 602 than in the quarter ended Lady-day, 1840; and this, speaking in round numbers, gives an increase of about one in a thousand on the whole population. Of these six hundred and two, 316 were in Norfolk, where the increase was proportionately the least, and 286 in Suffolk. With respect to able-bodied male paupers, the average weekly number of inmates was increased merely by 109. Of these, 62 were in Suffolk, and 47 in Norfolk. With regard to out-relief, the total amount given in the 36 Unions was 45,222*l.* 18*s.* 0½*d.*; being, for the quarter, 1*s.* 6½*d.* per head on the population (594,134). This was a decrease of 1036*l.* 15*s.* 5½*d.* on the expenditure in the corresponding quarter of the previous year; and the decrease was so distributed that Norfolk saved 464*l.* 17*s.* 0¾*d.*, and Suffolk as much as 571*l.* 18*s.* 4½*d.*

The only two Unions (as distinguished from incorporations) in this district, to which the prohibitory order has not been issued, are Sudbury and King's Lynn. Sudbury Union includes a population of 28,999 persons, which is principally agricultural, although in the town of Sudbury, and in a few other parishes, manufactures are established. The out-relief for the quarter, in this Union, was 2754*l.* 9*s.* 8½*d.*, being an increase of 95*l.* 2*s.* 8½*d.* on the corresponding quarter of the previous year. The number of able-bodied men relieved out of the workhouse, for other causes than sickness and accident, was 52, being a slight increase of 14. If, in the 36 Unions above adverted to, a similar number of able-bodied paupers had been relieved out of the workhouse, there would have been no less than 1050, almost three times as much as the average weekly number in the 36 workhouses; and if there had been a similar increase in the amount of out-relief, there would have been a general increase of more than 1900*l.*, instead of a decrease of more than 1000*l.*

Again, in the town of King's Lynn, which had not received the prohibitory order, the Board of Guardians gave out-relief, during the winter, to many able-bodied men; whilst the Guardians of the towns of Great Yarmouth and Ipswich, to which the prohibitory order had been issued, conformed in the main to its provisions (on which, indeed, they had of themselves acted in great measure in previous years), and, with the exception of a few special cases, gave no relief to able-bodied men, except in the workhouse. The result was, as might have been expected, in all three Unions there was an increase of the in-maintenance; but the out-relief of King's Lynn, with a population of 13,820, was 1272*l.* 6*s.* 9¾*d.*, being an increase of 247*l.* 2*s.* 9½*d.* on the corresponding quarter of the previous year; while in Ipswich, with a population of 20,528, the amount was 1423*l.* 9*s.* 9½*d.*, being a decrease of 117*l.* 6*s.* 9*d.*; and in Great Yarmouth, with a population of 21,115 (where, partly owing to good management, and partly to the thriving condition of the town, the amount is peculiarly low), the out-relief for the quarter was only 670*l.* 4*s.* 10¾*d.*, being likewise a decrease, viz., of 58*l.* 9*s.* 9½*d.* In thus adverting, however, to an increase or decrease in the rates, I disclaim altogether the idea of considering

a reduction of expenditure as the principal aim of the New Poor Law, or as anything more than one of the means to a great end. The chief object of our exertions is to diminish, without harshness to the aged and infirm, the evil of *pauperism* amongst the labouring classes ; by which term is meant the habit of depending upon the parish for their maintenance, and not upon their own exertions. To this end every pecuniary consideration is subordinate ; and if it could be promoted by an increased expenditure, economy would be pernicious, and an increased expenditure would become an object of desire.

I will further remark, while referring to the examples of Ipswich and Great Yarmouth, that the assertion which is sometimes hazarded, that the workhouse system may be well suited to agricultural districts, but that it is not applicable to towns, seems unwarranted, either by facts or by reasoning. It is perfectly true that the workhouse system is not always applicable to manufacturing towns ; but this is not because those places are towns, but because, where there is a large population mainly dependent upon manufactures for support, if, on a sudden stagnation of trade, thousands are thrown out of employment, it is not likely that there can be always sufficient workhouse accommodation to meet such exigencies. The same reasoning would, however, apply to a manufacturing rural district ; but to towns, as towns, the workhouse system is in some respects even more applicable than to the country, except as far as difficulties may occasionally arise in some places from the temper and disposition of the Guardians who execute the law. It may be allowed that the test on the parish to find employment for labourers (which, in rural districts, under the artificial system of things produced by our law of settlement, operates on the whole beneficially) does not for the most part apply to town parishes. But, on the other hand, the rate of wages is generally higher in towns ; and in seaport towns, more particularly, the amount earned at certain seasons is very great ; and it is peculiarly necessary, under these circumstances, by a steady adherence to the workhouse test, to keep present to the minds of able-bodied men strong motives for forethought and thrift, at the periods when they receive high wages. Again, in towns it is more difficult to detect imposition, and to arrive at a correct knowledge of the earnings of labourers ; so that a self-acting test is still more needed there than in rural Unions. And, lastly, as the workhouse of a town Union is more likely to be within reach of the inhabitants, relief can be afforded in it to the really destitute, with greater promptitude and efficacy than when a workhouse (as is frequently the case in rural Unions) is nine or ten miles distant from some of the parishes.

In conclusion, I desire to express my unshaken conviction that the prohibitory order has, during the last winter, worked well for all parties, but more especially for the labouring classes, whom, through a trying season, it may have saved in many Unions from the misery of having their wages made up from the poor-rates. Amongst some Boards of Guardians to whom it was issued last autumn, it has produced irritation ; but it may confidently be stated that, with a few exceptions, it is liked the best where it has been tried the longest, and that some of those who at first felt annoyed by its restrictions are now its zealous advocates. It has been in force, in the amended form, in

19 Unions of Norfolk and Suffolk, during two winters; and I have taken the liberty of issuing a circular to the chairmen of those Unions respectively, requesting them to acquaint me with their opinions respecting its operation, more especially during the last winter; and likewise inquiring whether they saw reason to desire that the prohibition of out-relief to able-bodied men, between 16 and 60 years of age, while they and their wives and families (if they have any) are all of sound mind and in good health, should be rescinded. As, in two instances, there was a different chairman during each winter, I wrote to both of the gentlemen who successively filled the office; and the number of my correspondents on this subject thus amounted to 21. I have received answers from all except two, with whose opinions I am so well acquainted that I can speak as confidently as if I had seen their letters; and the general result is as follows:—One gentleman would wish decidedly to see the order rescinded; and five or six would wish that it should be either rescinded or modified so as to admit of relaxation during the two winter months; or to allow relief to non-residents in new cases; or to permit out-relief to able-bodied women without children; or so as to confer the power of giving clothing to the children of able-bodied men (more particularly girls), on their going out to a respectable service. Moreover, two gentlemen would confer a discretionary power on the Guardians, in cases of great destitution; and, where the family is numerous, of admitting a part only of such family into the workhouse. But, making a deduction for these exceptions, 15 out of the 21 are of opinion that no alteration ought to be made in the prohibition of out-relief to able-bodied men between 16 and 60, according to the intent and meaning of the prohibitory order. The majority of these 15 gentlemen have been chairmen of their respective Boards since the period when each Union was originally formed, and their evidence is highly valuable. I herewith transmit to you all the answers which I have received; and, on perusing their letters, and perceiving how thoroughly zealous and well affected to the law the majority of those gentlemen are, it will not appear surprising that, while in the whole of England and Wales, during the year ended March 25, 1840, the poor-rates increased considerably, as compared with the previous year, in Suffolk there was a decrease of three per cent., and in Norfolk of six per cent., being greater than in any other county in England. This may be attributed to various causes; partly to the general prosperity of agriculture, and partly to the Unions in these counties being under district auditors; and, doubtless, both these causes, and particularly the latter, contributed towards this result. But I should not do justice to my own feelings if I did not state my conviction that it was mainly owing to the extremely large proportion of chairmen, during that year, who heartily approved of the main principles of the New Poor Law. It is difficult to over-rate the importance to an Union of having a chairman well affected to the law which he administers. If he is constantly present at the Board, he is sometimes almost the only stable point, while all around him is changing: he gives tone and consistency to what is fluctuating and weak, and gradually infuses his own feelings and opinions into the Guardians around him. It is, therefore, upon such willing and

enlightened co-operation that the harmonious working of the law mainly depends.

I have the honour to be, &c.

EDWARD TWISLETON,

Assistant Poor Law Commissioner.

To the Poor Law Commissioners.

ENCLOSURES IN MR. TWISLETON'S REPORT.

i.—*Letter to Edward Twisleton, Esq., from Frederick Edwards, Esq., Chairman, during the last two years, of the Thetford Union.*

DEAR SIR, *Barnham, near Thetford, 20th April, 1841.*

You know I have been a member of our Board since the formation of the Union, and I have constantly watched the proceedings and beneficial effects of the present law upon all classes; and I the more particularly noticed the influence of the law, having lived in a county previous to my coming here where the "rounds" system was adopted, and in an adjoining parish the labour of the labourer was sold to the highest bidder at the vestry; but happily, and I rejoice to say it, a better order of things is established, and in our Union we have the pleasure to observe that but little above one able-bodied man upon the average has been in the house, and the efforts made to provide employment for the number of men wholly falling upon the parish funds for relief shows the great benefit of the test of the house; for these men, being able to work, are made willing by the test, and being willing, from the test to the rate-payers, uniformly find employment. From the increased demand for labour, of which it is difficult to define the cause, when labourers are wanted, there is some trouble to find them; this I consider an effect of the present law, spreading its influence throughout the country, and bringing into action a spirit of improvement and exertion upon all persons, and into all places an improved cultivation, highly beneficial in a moral point, and greatly productive in a national supply of all the necessities of life, diffusing wealth by an increased employment of labour, and increasing property by such employment being productive of greater produce.

I should exceedingly regret that any alterations should be made to allow out-relief to able-bodied men, or to depart from the principles laid down in the amended form; in that form there is sufficient range for the exercise of all useful and beneficial relief; and so much as I have witnessed of the tricks, misrepresentations, and direct false statements of persons and their friends to obtain out-relief at the Board, has fully convinced me that in-door relief ought to be the rule, and out-door relief the exception. This I am sure is the truest policy, as well as the truest humanity.

Much has been said in and out of Parliament respecting the power of the Poor Law Commissioners. We felt as a Board greatly indebted to them for their prudence, zeal, and assistance, and for their kindness and consideration in granting at all times what the Guardians, consistent with their feelings of justice, ever requested of them, and

we should be sorry that the power they possess should be abridged, for it would be impossible for Boards of Guardians, constituted as they are, to work with efficiency and good order without their restraining power; local influence would prevail, and set aside the most important clauses for the supposed cheapness of support of paupers; out-relief would be given, and, if relaxed discipline was once allowed, we should soon see all the evils of the old system in full play with all its demoralizing effects upon the minds of the population, and this would extend in many cases to employers as well as the employed.

I have the honour to remain, &c.

FREDERICK EDWARDS.

ii.—*Letter to Edward Twisleton, Esq., from Frederick W. Keppel, Esq., Chairman of the Mitford and Launditch Union.*

MY DEAR SIR,

Lexham, 20th April, 1841.

You surprise me in asking my opinion regarding the prohibitory order respecting out-door relief to able-bodied paupers between the ages of 16 and 60. I could not have supposed there was a second opinion entertained by any sensible or educated person on the subject. I am confident no Guardian in this large Union, who chooses to attend to his duty at the Board, but considers it absolutely necessary, and one of the greatest benefits conferred on the country by that excellent Act, the Poor Law Amendment Act. During the last winter there were less applicants for relief amongst the able-bodied than the previous year; indeed the people were generally employed at fair wages, and that class of applicants (the able-bodied) has gradually decreased since the formation of the Union under the new system. Bricklayers and some carpenters used to apply at the early period of the Union; but, finding they only obtained orders for the workhouse, which they rarely condescended to accept, they have discontinued their applications, and I do not remember a bricklayer applying for relief all last winter (but I am speaking now without book, and therefore am not quite certain on that subject, though I think I am correct). The people have begun to take care of themselves by forming benefit and medical clubs; though some existed previous to the passing of the Poor Law, they have increased of late years. The Board of Guardians have always made it a rule to relieve the aged liberally, certainly higher than under the old law, where a clear case was made out in favour of the applicant, and also in cases of accident or illness. I have spoken to people who have been relieved in such cases, and have never found any who have complained of harsh treatment, or who did not acknowledge they were better under the new than the old law. The orders of medical men for meat or porter have been rarely refused, though I consider there exists much abuse on that head; but the Guardians have always decided on the necessity of not attempting to interfere with the surgeon's orders, for fear any accident should happen to the pauper, and the charge be laid on their shoulders. No relief in kind under the old law was ever administered by the medical officers. I have heard a surgeon state that, under the old law, if he required even

order seemed, at the first view, to work with an injudicious strictness, in the end a very wholesome state of things was brought about through a spirit of active inquiring charity, by which the immediate distress was at once alleviated, and no door imprudently opened to imposition and deceit.

In our two towns, and in almost all the rural parishes, fuel was given away, or sold at a reduced price, to an extent that never would have been the case, when a lavish expenditure out of the poor-rates was supposed to meet every species of suffering.

To your second question, whether I "see reason to desire that the prohibition of out-door relief to able-bodied men, while their families are in good health, should be rescinded?" I at once answer, that I should consider such a revocation a great calamity.

I should consider it a calamity to the poor themselves. It would instantly unsettle those habits of order, forethought, sobriety, and industry which they are now beginning to recover, after an interval of many years, and which the former out-door allowances had nearly effaced: it would increase their distress; for though here and there certain special cases might be temporarily benefited, it would effect an immediate change in the amount of employment provided for them, (and I am told by some of the oldest labourers that there is more employment found for the poor now than had been the case for the last 20 years). It would cut off many supplies of charity, for the applicant would be straightway referred to the relieving officer; and to the poor themselves the hope of influencing the Guardians of their parish would supersede their endeavours of looking out for work, or of retaining it when procured. In fact, the stability of the prohibitory order acts with the happiest effects upon the farmer, the labourer, and the public; and increased employment, increased charity, and increased industry go hand in hand in raising the character and relieving the wants of every virtuous family that falls into distress.

In regard to Boards of Guardians themselves, I consider that a return to increased discretionary power would be most dangerous; and I am happy at being able to add that I am fortified in such a declaration by the opinions of a very large majority of the members of our own Board. In fact, when Guardians themselves do not permit their minds to be warped by a narrow jealousy of a central commission, they clearly see that local authorities, that are open to the influences of intimidation, favouritism, a vicious love of popularity, or the excited feelings of the moment, (to say nothing of their utter ignorance, too often, of general principles,) are most unfit depositories of a power in the discretionary exercise of which the permanent well-being of the labouring classes may be placed in jeopardy for the sake of a merely temporary advantage. That this view of the subject is the correct one is not with me mere matter of conjecture, but capable of proof; and, with your permission, I will lay before you some rather curious facts illustrative of the position.

These facts are derived from the minute-books of the late incorporation of the hundred of Wangford, to which circumstances have recently directed my attention. And in bringing before you a short narrative of the management of the poor in that district under the former

system, I think that I shall furnish you with a very instructive chapter in the history of this important subject.

The hundred of Wangford was incorporated in the year 1764. It consisted of 27 parishes. A workhouse was built, and the management of the poor was conducted on the principle of making the labour of the inmates and of the able-bodied of advantage to the community.

The Act declares, that "all poor persons, and all persons incapable of providing for themselves, shall be under the government and management of the Guardians of the poor." The fullest and the most arbitrary powers were hereby vested in the directors and the acting Guardians; and they appear on many occasions to have exercised those powers in as arbitrary a way, Relief was given exclusively *within* the workhouse, the first years after its erection, to all classes and to all parties, except in cases of sickness and "extreme necessity;" and the agricultural labourers, whose habits rendered them less fit for the employment provided within the walls, were let out, like horses, or rather like prædial slaves in the West Indian Islands, to the neighbouring farmers, for two or three shillings a-week.

However, for the sake of brevity, I must pass over the transactions of the first 30 years, and come at once to that fatal period in the history of the poor when a new principle of relief was admitted on the statute-book, and changes introduced so disastrous in their consequences to the happiness and industry of thousands,—I mean the too memorable 1795. Previously to that year, though the largest discretionary powers were given to the corporation, and though, by the wording of their Act, they might have distributed out-door relief to all their labourers in the hundred, yet, as the system of out-door relief was hitherto unknown, both in practice and theory, to the law of the land, the directors and acting Guardians do not seem to have contemplated the exercise of such a power, or indeed to have considered that such an authority was at all vested in the committees. I observe, indeed, that for the 10 or 12 preceding years many abuses were creeping in, and that out-relief to the partially disabled was occasionally granted, during a severe winter; and when the man had a wife and five or six children to support, or when there had been long sickness in the family, though all these reliefs amounted in fact to a mere trifle, yet it was not till the year 1795 that any material change took place.

In the year 1795, however, when, owing to the increased price of provisions and the severity of the weather during the winter months, public opinion had been directed to the state of the industrious poor throughout the country, and when that fatal Act was passed by the legislature, empowering for the first time in the annals of this kingdom overseers and justices of the peace "occasionally," "at their proper discretion," and "under certain circumstances of temporary distress," to direct and order relief to the able-bodied at their "own homes;" in the beginning of the same year a movement took place in this hundred, and a new state of things was unhappily introduced.

The directors and acting Guardians appear to have read over their local Act, and to have discovered, by the manner in which it was drawn up, sufficient authority intrusted to them, by which they would be enabled, according to their judgment, to meet the then existing

difficulties in an adequate manner, without applying for fresh powers from the legislature.

A special meeting is summoned "for the purpose of considering the state of the poor," and of "concerting a plan for relieving the poor in their respective parishes by an allowance from the corporation;" and the overseers of the several parishes are ordered to attend and to state the circumstances of their respective poor; and different gentlemen and farmers residing in the hundred are invited to be present and assist the corporation by their advice.

This special meeting was held on the 6th of January, 1795, and I request your particular attention to the singular proceedings of the day.

At that meeting it was reported that in 11 of the rural parishes the poor were "relieved and provided for by private donations."

It further appeared that in the town of Beccles, and in the two parishes of the town of Bungay, the poor were "relieved and provided for in like manner, and by voluntary subscriptions of the inhabitants."

But of the 13 remaining parishes in the hundred, the overseers and principal inhabitants attended, and reported that "their labouring poor had made no complaint, nor indeed had cause of any, by reason that their masters grant them certain indulgences or advantages, in selling them corn at a reduced price, or by advanced wages," and that they intended to "continue the same and to recommend the same to others." Here, then, we have a distinct recognition of a great principle, that, in spite of the increased price of provisions, in spite of the severity of the weather, where the natural relations of master and man are not tampered with by the injudicious meddling of any third party, the labouring poor made no complaint—no, nor indeed had cause of any. When no disturbing influence was brought into action, all things soon found their level: provisions rise in price, and wages rise in proportion; and distress and discontent disappear. If the labourers of those days could but have foreseen the evils that were coming upon them, through the dangerous assistance of their well-meaning friends, how would they all have exclaimed, "Leave us alone!" And what is the course that discretionary power takes on this occasion? One would suppose that, with the evidence before them, it was impossible that men could miss their way. One would suppose that the most purblind assembly of country gentlemen would have closed their books, dissolved their meeting, and recommended the occupiers in the distressed parishes to follow the example of their judicious neighbours. What, then, are the resolutions that they adopt? They resolve "that this corporation shall allow to such poor families belonging to any parish within this hundred, who shall not be relieved by the private donations or voluntary subscriptions above mentioned, nor by their respective masters, as above stated," a certain weekly sum, at so much per head, at the discretion of the weekly committee. Can you, sir, credit your own eyesight, as you read through this monstrous resolution? Can you want a more notable instance of the mischief and folly of local management, when left unfettered to its own discretion? This is not a decision simply permitting their committees to grant "occasional" relief in certain extreme cases, where a labourer might be thrown out of employment, and admission into the workhouse might

be thought "injurious to his comfort and domestic situation," (see preamble to 36 George III., c. 23,) but a meeting where five gentlemen of landed property, two clergymen, and 13 farmers and tradesmen, determine, at one sweep, that in any case where private donations should be withheld, or adequate wages not advanced, the deficiency might be made up to an able-bodied labourer out of the public purse, and at the expense of the distressed rate-payer. In the teeth of as valuable evidence as was ever laid before a meeting, they not only crush a large amount of Christian charity, but they offer a bonus to the master that underpays his men, and declare that a part of the labour expended on his farm shall be remunerated by a tax upon his brother employers. You will soon see the effects of this precious resolution.

I should now, however, tell you that this special meeting, feeling that they had made a dangerous inroad upon old customs, and introduced a perfectly novel system of relief, tied up the hands of the committee by two restrictions, which they fondly hoped would prove fully adequate to prevent any serious abuse. They determine, first, that this allowance shall be confined to those who do not reside in their own parish by virtue of a certificate, thereby greatly curtailing the number of the recipients; and, secondly, that "such reliefs shall not exceed to any one parish 10 per cent, upon the amount of the annual sum now paid by such parish to the corporation." It will be necessary to bear these restrictions in mind.

I must, however, hurry away from this assembly of political economists, and proceed to show you how their arrangements worked. I find at their two next weekly meetings a large amount of relief distributed to the able-bodied, in pursuance of the above resolutions, "the severity of the weather" being in many cases alleged as an additional reason. The proceedings of the 7th of January are, however, interrupted for a moment by a case that causes some perplexity. The minute is as follows:—

"At this meeting, Henry Aldred, belonging to Redisham, applied for relief for his family, consisting of a wife and five children, and, as he resides in the parish to which he belongs, he does not come within the regulations of the special meeting; and as it appears by inquiry of the man that he works for Mr. Jonathan Sewell, who does not supply him with wheat at 5s. a bushel, ordered that Mr. Sewell be informed that the committee were in hopes he, as one of the principal inhabitants of Redisham, would have furthered the intent of the special meeting by granting his workmen the indulgences and advantages mentioned at that time."

It is necessary to mention two points in explanation of the above. First, that the parish of Redisham, from where the applicant came, was one of the parishes where, previously to the special meeting, "no complaint was made," nor "any cause" for complaint existed; secondly, that Mr. Jonathan Sewell, who declined to supply his labourer with wheat at a reduced price, was one of the parties present at the above meeting when the resolution was adopted of paying part of the workmen's wages by an allowance from the rates. As matters however now stood, the regulations of the special meeting gave the

committee no power to meet the application before them : Henry Aldred resided within his own parish. As, however, in consequence of the high price of food, the man and his family must be assisted some way or other, one of the three following courses must be adopted : either Mr. Sewell must increase his wages ; or Aldred must be received into the workhouse ; or the committee must break through and forget their restrictions. The latter plan, however, could scarcely be expected, as their whole system of out-door relief had been so recently established. I was, therefore, exceedingly curious to learn the result of the clerk's letter to Mr. Sewell, and turned over the pages of the old minute-book with much anxiety. To my surprise, I shortly came to another special meeting, held the 20th of January, when the following entry appears at the head of their proceedings :—

“ At this meeting it was moved that such part of the resolution made at the special committee of the 6th of January as confines the granting of reliefs to such poor families as shall not reside in their own parishes be rescinded, and that in future the weekly committee may in their discretion extend such reliefs to poor families belonging to this hundred and resident in their own parishes ; and the same was carried accordingly.”

Mark, now, the effect of discretionary power ! See how little capable gentlemen are of resisting a fresh class of applications, when once they break in upon a general principle ! The history before us distinctly proves that no Board of Guardians may venture to say that they will go to a certain point and no further. On the 6th of January the Wangford incorporation resolves to give out-door relief to the able-bodied, restricting it to parties not resident in their own parish. The exception gives rise to dissatisfaction and distress : and on the 20th of January the corporation meets again, rescinds their exceptional clause, sanctions out-door relief to the excluded body, and gives a triumph to Mr. Sewell over their wavering determinations. The well-managed parish of Redisham at once loses its position. Henry Aldred is made a pauper, and receives part of his wages for the future from the hands of the overseer.

But I have not told you all the events of the 20th of January. You remember the second restriction of the 10 per cent. ; a restriction which, so long as it remained in force, would have prevented any serious injury accruing to the hundred. Again, mark the workings of discretionary power ! Will you believe it, that this other restriction is also rescinded by this second special meeting ?

We read as follows :—

“ It appearing to this meeting that the proportion of 10 per cent. of the rate of the parish of St. Laurence has been expended in the extra relief to the poor of that parish, and that other parishes are likely to be soon in the same predicament, Resolved, that it shall nevertheless be in the power of the weekly committee to extend their relief to the poor of such parishes where they shall see occasion.”

The floodgates, then, are at once opened for a deluge of pauperism. No restraint is placed upon the committee, and in two little weeks, after all the circumspection that is employed in preparing their restrictive clauses, before the ink is well dry on the minute-book, the whole is

rescinded, cancelled, and forgotten, and the utmost latitude given to falsehood and fraud. However, let me do some justice to this special meeting: they finish their proceedings with one valuable suggestion. In letting loose a legion of paupers upon the unhappy committees, they "recommend" them in distributing the relief to use the "greatest caution." This reminds me of Dr. Johnson's well-known illustration of recommending a man that is thrown out of a window, five stories high, *to fall light*.

I have trespassed so much upon your indulgence in my narrative of the proceedings of these two special meetings, that I shall only venture to give you a running history of their legitimate fruits.

The first noticeable fact that I find is, that the 13 parishes where no complaints had existed, and where wages had been adapted to the price of corn, became very shortly as highly pauperised as the remainder. Here is another instance of that which is almost an axiom in poor law administration, that badly managed parishes do not take example from those that pursue a wiser system; but that the good are corrupted by the bad, and that all are soon involved in one common misrule.

I next find that allowances which were granted, as I before stated, in consequence of the "severity of the weather" during the winter months, were continued in July, August, and September. It is more easy for one Guardian to open a door in winter, than for fifty to shut it in the summer when once opened.

In September the corporation is very naturally in great distress and alarm for want of money, and they apply to their treasurer to help them out of their difficulties.

In December, however, of the same year, 1795, in spite of their pecuniary embarrassments, they raise the allowance upon each man's child from 4*d.* to 6*d.* a head.

In March, 1796, the committees commence the system of ordering reliefs to able-bodied men for a continuance of three consecutive weeks, instead of having the cases brought up week by week. Their labours, in fact, became so heavy from the increasing number of applications, that they were compelled in self-defence to introduce this custom.

I find, in March, 1796, that the sums paid in out-relief for that quarter amounted to about 43*l.* In March, 1794, out-relief bills amounted to 37*l.* 11*s.* 9*d.* Rather a serious increase in two years! in spite, too, of the 10 per cent. restriction, and in spite of the valuable recommendation of caution.

In this same month of March, therefore, the quarterly meeting is greatly alarmed at the increasing expenses, and fixes a fresh scale of allowances, and again "recommends" the committee to reduce the expenditure.

In June, 1798, the greatest caution again "recommended" to the committee in respect to allowances for funerals and lying-in cases.

In January, 1800, a fresh scale of allowances fixed: 9*d.* to be given for every child more than two years of age and under twelve.

In March, 1800, bills for out-relief that quarter 71*l.*

April 23, 1800. The labours and anxieties of the directors and Guardians had now so greatly multiplied, that parish committees were also appointed to sit and administer relief; and this day "a number of

paupers attending at the workhouse, and stating to this committee that they must come into the house if the reliefs are not increased, Ordered, that the said reliefs be now granted at the discretion of the parish committee," &c., consequently the out-relief for that quarter amounted to 635/.

June 25, 1800. Fresh scale of allowances fixed: parish committees again appointed, and power given to weekly committees at the workhouse to extend the scale.

October 1, 1800. Fresh scale made, fresh rules laid down for committees, and more "caution" and vigilance required. The minute says, "it is particularly recommended * * * that the reliefs be granted only to such as are in absolute necessity, and with the utmost caution, as great economy is necessary to prevent a quadruple rate being raised next quarter."

1802. The expenses and abuses had reached such a height that the Guardians attempt to restrict the reliefs and the medical assistance to parties resident within ten miles out of the hundred.

In March, 1803, a curious corroboration presents itself of the influence of local fears and feelings:—

"Resolved, In consequence of the large allowances made by weekly committees, where the directors have been both from the same part of the hundred, it is earnestly recommended to the next annual meeting to order a division of such directors, so that there shall be one from the town or neighbourhood of Beccles, and the other from the town or neighbourhood of Bungay, as that is considered to be the most economical and conducive to the benefit of the institution."

It is not necessary to make a comment upon the above resolution.

In January, 1806, at the recommendation of one of the most opulent proprietors in the hundred, sixty pounds are ordered to be expended in the purchase of blankets to be distributed among the poor. A new way this of superseding private charity, and of obtaining a name for benevolence at the expense of the public.

As I pass through the minute-books of each succeeding year, I find the rates and the expenditure increasing at no measured pace, till in December, 1811, a general meeting is held, when, it being stated that a quarterly meeting has not the power by their Act of Parliament to raise more than a particular sum on their assessment, and as that sum is no longer adequate to the relief of the poor, it is resolved that a Bill be brought into Parliament to enable the Guardians to levy a larger amount. It is sufficient to add that such a Bill received the sanction of Parliament, and from that time up to the year 1834 the expenditure went on advancing with a frightful progress. One black stream of pauperism runs through the pages of every minute-book. And well do we all remember the serious state of things that were the painful consequence; the farmers ruined, land going out of proper cultivation, and doubt and despair in every parish. Had the disastrous results, however, been confined to the houses of the landowner, and had the rate-receiving classes been really benefited at the expense of the rate-payer, the philanthropist might yet have seen some cause for satisfaction. But the poor were equally sufferers: the labourers demoralized and degraded; the allowances of the aged, of the sick, and of the widow,

curtailed and kept low to meet the bullying demands of the turbulent and the able-bodied; the wives and children of labourers in want and rags, while their husbands and fathers were spending their nights and the "parish-pay" at the nearest beer-shop: these were a few of the signs that marked the progress of events; and to sum up all in one pregnant sentence, with which an experienced farmer expressed himself to me when comparing the past with the present state of the country, things had arrived to such a pitch, that "the men would not work if they could, and the farmers could not employ them if they would."

I have been thus unreasonably lengthy in my answer to your inquiries, but the important nature of the subject must plead my excuse. From the information that these minute-books furnish; from my own experience in the constitution and conduct of local Boards of management (and I took an active part in the administration of the former law); and from what I know of the character of some other Boards of Guardians, it is my decided conviction that, if the prohibitory order were withdrawn, and the controlling power of the Poor Law Commissioners impaired or set aside, a state of things similar to that which we formerly witnessed would, sooner or later, again come round. With mild winters and food remaining at a steady or reasonable price, all might proceed smoothly and easily for a certain period, and the knowledge of business that the Guardians have obtained prevent any dangerous relaxation; but the moment that there came a pressure, the first year that presented itself with any serious or unusual difficulties, the Guardians would, step by step, gradually lose sight of all leading principles, unless, by a happy accident, some members of the Board, having both moral courage to brave unpopularity, and, what is more, sufficient influence with their brother Guardians to overrule their doubts and misgivings, might be able to stem the tide of mismanagement that would be setting in. Some parties are vain enough to think that the experience of the past would be a guarantee for the future against a recurrence of former evils. I rather believe that, while human nature is the same, the same results would ensue from the same causes. The inspired preacher says, "The thing that hath been, it is that which shall be; and that which is done is that which shall be done: and there is no new thing under the sun."

I have, &c.

GEORGE SANDBY, Jun.

iv.—*Letter to E. Twisleton, Esq., from Robert Newton Shawe, Esq., Chairman of the Woodbridge Union.*

MY DEAR SIR,

Kesgrave, April 24, 1841.

I BEG to acknowledge the receipt of your Letter asking my opinion respecting the order of the Poor Law Commissioners, prohibiting out-door relief to able-bodied men, while they, their wives and families are all of sound mind and in good health.

Before stating an opinion, I beg leave to give a short analysis of the previous and the present situation of the Woodbridge Union.

It was formed in the autumn of 1835, when it appeared, upon

examination, that there were upwards of 2000 able-bodied men receiving parish relief: they consisted of three classes,—

1st. Men who received small allowances *not to become troublesome* to the parish.

2nd. Men at work in their parish, and receiving relief according to their families.

3rd. Men whose families were so large that the scale of allowance nearly equalled, nay, in some instances, exceeded the customary price of independent labour.

The first class went into other parishes, and displaced the labourers there employed, by being able to underwork them through the means of the parish premium.

The second class were those who used to be put up to auction, and the inadequacy of their wages supplied from the rate; the price given, in some instances, was as low as sixpence a-day.

The third class were those whom you might have seen playing at cards in the parish gravel-pit, or drawing the parish cart, or who probably betook themselves to stealing or poaching.

It is not very difficult to imagine what were the fruits of a system by which industry had lost the natural stimulus of wages, and skill was rendered valueless, for all were paid in proportion to their apparent necessities; and we had a discontented population, who occasionally wreaked their vengeance on the farmers by means of incendiary fires, by the breaking of machinery, or by assembling in numbers at the parish pay-table and demanding increased allowances, which were not unfrequently granted, to the great injury of the aged, infirm, and indigent poor, by reducing the funds whence their necessities were to be supplied.

In the latter part of 1836, the Board of Guardians, having proceeded gradually to this point, determined that out allowances to the able-bodied labourers should cease, and they acted upon the plan before the prohibitory order was issued by the Poor Law Commissioners, and have continued so to do up to the present time. The result has been that all the labourers have found employment; nor have they been discharged during the late trying winter; for the farmers, being relieved from the payment of rates, have had more money to expend upon labour, and the effect of that labour is shown in improved cultivation and increased produce. There are now no incendiary fires, no breaking of machinery, and no riotous assemblages of labourers. The farmers have learned that the cheapest mode of maintaining a man is by the wages of labour, and that the dearest system is the workhouse; both farmer and labourer are therefore united in avoiding this alternative, and skilful and industrious labourers have met with liberal masters; while the aged and infirm, the legitimate objects of a poor-rate, are more amply relieved than before the formation of the Union.

Under these circumstances, I do most earnestly deprecate any alteration of the present system, than which alteration nothing, in my humble judgment, would be more injurious to the labourers themselves. That there are individual cases of hardship I do not for a moment deny; for it is impossible, under any code of laws and regulations, to provide against every contingency; but such cases are now known, and principally relieved by private charity; or, if this source fail, they

curtailed and kept low to meet the bullying demands of the turbulent and the able-bodied; the wives and children of labourers in want and rags, while their husbands and fathers were spending their nights and the "parish-pay" at the nearest beer-shop: these were a few of the signs that marked the progress of events; and to sum up all in one pregnant sentence, with which an experienced farmer expressed himself to me when comparing the past with the present state of the country, things had arrived to such a pitch, that "the men would not work if they could, and the farmers could not employ them if they would."

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It is not very difficult to imagine what were the fruits of a system by which industry had lost the natural stimulus of wages, and skill was rendered valueless, for all were paid in proportion to their apparent necessities; and we had a discontented population, who occasionally wreaked their vengeance on the farmers by means of incendiary fires, by the breaking of machinery, or by assembling in numbers at the parish pay-table and demanding increased allowances, which were not unfrequently granted, to the great injury of the aged, infirm, and indigent poor, by reducing the funds whence their necessities were to be supplied.

In the latter part of 1836, the Board of Guardians, having proceeded gradually to this point, determined that out allowances to the able-bodied labourers should cease, and they acted upon the plan before the prohibitory order was issued by the Poor Law Commissioners, and have continued so to do up to the present time. The result has been that all the labourers have found employment; nor have they been discharged during the late trying winter; for the farmers, being relieved from the payment of rates, have had more money to expend upon labour, and the effect of that labour is shown in improved cultivation and increased produce. There are now no incendiary fires, no breaking of machinery, and no riotous assemblages of labourers. The farmers have learned that the cheapest mode of maintaining a man is by the wages of labour, and that the dearest system is the workhouse; both farmer and labourer are therefore united in avoiding this alternative, and skilful and industrious labourers have met with liberal masters; while the aged and infirm, the legitimate objects of a poor-rate, are more amply relieved than before the formation of the Union.

Under these circumstances, I do most earnestly deprecate any alteration of the present system, than which alteration nothing, in my humble judgment, would be more injurious to the labourers themselves. That there are individual cases of hardship I do not for a moment deny; for it is impossible, under any code of laws and regulations, to provide against every contingency; but such cases are now known, and principally relieved by private charity; or, if this source fail, they

would be the least expensive, and that the parish ought not to be taxed because of the bad character of one of its paupers. This argument the Board deemed unanswerable. At least the decision of the previous week was cancelled, and out-relief was given. With this example before my eyes, and I have no reason to suppose it would prove a singular one, I certainly do not wish to see much discretionary power intrusted to the Board. The prohibitory order in its amended form, I think, as a general rule, unobjectionable. I do not mean that no case of hardship could occur under it. I think there might, where a man in the receipt of the usual day wages has a very large family of children, all unable to work ; but I am willing to believe that if the Board brought any extreme case under the notice of the Commissioners, they would allow it to be made a special exception, and permit (as indeed they did when they first issued their prohibitory order) a part of the family to be relieved in the house. I believe the occurrence of such cases would be so rare, as rather to prove the soundness of the general rule, than be an argument against it.

You ask what my "opinion is respecting the operation of the prohibitory order in this Union, especially during the last winter." I certainly have no reason, from what I have seen of its actual working, to form a different opinion of its expediency, from that which I have already expressed. I send you returns (I. II. and 1, 2) of all the able-bodied men, married and single, who have been admitted into the workhouse during the last two winters (during both which we have acted under the prohibitory order). From the very small number admitted into the house the winter before the last, which was not severe, it may, I think, be gathered, that the workhouse operates well as a test of destitution, and that individuals will not enter it if they can find employment. Again, from the larger number admitted this last winter, which has been very severe, I infer, that the reluctance of the poor to enter the workhouse does not prevent their seeking admission when really destitute and unable to procure work. If these inferences are just, I don't see how I can form an opinion unfavourable to the order in question. But it may be said that the chairman of a Board of Guardians is not the person best able to form an opinion as to the operation of the prohibitory order ; that persons seeing the poor at their homes, and knowing their circumstances from actual observation, (not using the eyes of relieving officers,) can alone judge of its real effects. I will then state my opinion, founded on what I have observed in my own parish, which is an agricultural one, with about 450 inhabitants. I have seen nothing which leads me to hold a different opinion from that which I have already stated. There were no cases, during the continuance of the severe winter, of suffering from want, which were not such as it might be expected would be, and were relieved by private charity ; and that, too, without drawing too largely on the kindness of the charitably disposed. I don't know that I need add anything more.

am, &c.,

W. PAKENHAM SPENCER.

vii.—*Letter to Edward Twisleton, Esq., from John Harcourt Powell, Esq., Chairman of the Thingoe Union.*

SIR,

33, Old Burlington Street, 22nd April, 1841.

I BEG to express my entire approbation of the prohibitory order in the amended form. I do not think that it was productive of any additional privations to the paupers during the last unusually inclement winter. The labourers were very generally employed, and where out of work, I think, the test of the house was the means of forcing employment from the occupiers and proprietors, as well as of inducing the labourers to exert themselves in seeking it. I am decidedly of opinion that the rescinding the prohibition of out-door relief would be the means of reviving all the abuses existing under the Old Poor Law.

I have, &c.,

JOHN HARCOURT POWELL.

viii.—*Letter to Edward Twisleton, Esq., from John Cator, Esq., Chairman of the Blofield Union.*

MY DEAR SIR,

32, Gloucester Place, 21st April, 1841.

I TAKE the earliest opportunity of acknowledging your circular of the 17th, which was forwarded to me from Norfolk.

I did not perceive any lack of work for agricultural labourers in our Union during the last winter, and have no hesitation in saying, that on the whole I consider the Act has worked well; it unquestionably, however, in many cases presses hard upon able-bodied women in bad weather, as does the "Prohibitory Order" upon large families, paupers beyond the Union, and very generally in cases of medical relief. I always regret that it was enforced in our Union, because I am satisfied that the best wages of the country will not, under all circumstances, maintain a large family, and the consequence is, what might have been expected, that the preference of work is, to the prejudice of better workmen, too frequently given to the able-bodied labourers with the largest families, to whom it fails to afford an adequate maintenance, so that the good labourer being put to inferior earnings is discouraged, and hindered from getting forward in the world, while large families are too often struggling for existence upon the highest wages of the country. Most painful cases have occurred of aged paupers being taken from their families and friends who made their latter days comfortable and happy, also of families removed to their Union where they are friendless and unemployed, from places where having been located they are known and respected, and could partially maintain themselves,—these are aggravations to poverty which, depend upon it, are severely felt.

I am decidedly of opinion that it would be desirable to rescind the order, and I must confess I should be glad to see more liberty given to the aged and infirm.]

I have, &c.,

JOHN CATOR.

ix.—*Letter to Edward Twisleton, Esq., from Sir William Middleton, Bart., Chairman of the Bosmere and Claydon Union.*

DEAR SIR,

Shrubland Park, 16th April, 1841.

I DO not recollect that the prohibitory order you mention was ever sent to our Board, but we have always acted on the principle it recommends, and have every reason to be satisfied with its effects, more particularly during the severity of the last winter, when we did not find (notwithstanding the inclemency of the weather) that a greater number of able-bodied paupers were forced into the Union house than has been the case for several years past, and indeed the applications for relief were comparatively so few that the business was often concluded by 1 o'clock.

The vice-chairman fully concurs with me in opinion that the principle has been so beneficial that it would be very impolitic to rescind the order for the prohibition of out-door relief to able-bodied men between 16 and 60 years of age.

Believe me, &c.,

WILLIAM MIDDLETON.

x.—*Letter to Edward Twisleton, Esq., from Sir William Folkes, Bart., Chairman of Free-bridge Lynn Union.*

MY DEAR SIR,

Hillington Hall, 23rd April, 1841.

I RECEIVED your circular on Tuesday, and intended to lay it before our Board of Guardians this day ; but the rain has prevented my going.

My own opinion is decidedly in favour of the order of the Poor Law Commissioners prohibiting out-door relief to able-bodied men. I do not recollect a single instance in this Union during the last two winters of any relaxation of the order, and I do not believe that any cases of great hardship have occurred in consequence of it. On the contrary, I consider the effect of the order to have been most useful.

Our late Board agreed with me in petitioning the House of Commons in favour of the prohibitory order, but I have not seen enough of our present Guardians to warrant me in giving an opinion of their sentiments on the subject.

I am, &c.,

W. FOLKES.

xi.—*Letter to Edward Twisleton, Esq., from Robert Marsham, Esq., Chairman of the Aylsham Union.*

MY DEAR SIR,

Stratton Strawless, 19th April, 1841.

IT requires no time for consideration what answer I should return to your letter of Saturday's date ; for upon the motion of my colleague and first vice-chairman, Mr. Holley, (notice of such motion having been entered according to the rules of our Board upon the 9th of March, upon the 16th of March, it was unanimously resolved, by a very fully

attended Board, That a petition should be presented to the House of Commons, begging that no alteration should be made in the administration of relief to the able-bodied paupers between the ages of 16 and 60, by ordering out-door relief instead of in-door maintenance, and this upon the conviction of four years' experience of the beneficial effects of the working of the present system. The petition I was directed to sign as chairman, and requested to write to Mr. Edmond Wodehouse, as Member for East Norfolk, to present it. I am informed by the honourable member he has done so; that it was ordered to be printed, with his name as having done so, and mine as signing it.*

I am, &c.,

ROBERT MARSHAM.

xii.—*Letter to Edward Twisleton, Esq., from H. E. Blyth, Esq.,
Chairman of the Docking Union.*

*Sussex Farm, Burnham,
21st April, 1841.*

DEAR SIR,

THE prohibitory order to which you allude has virtually been in force ever since the completion of the workhouse in our Union, that is, we have never knowingly offered or ordered relief to an able man, out of the house, except on account of severe illness with some of his family; if he is ill himself, we consider that he ceases to be able.

With regard to the effect or operation of the order, or of the system founded upon it, I can only say (and I believe I speak the unanimous opinion of the Board), that we have never found it, even during the most severe weather such as last winter, bearing hard upon the able-bodied willing labourer, the idler and men of loose characters are the only persons that we can find to be in want of employment, and even they seldom have occasion to come to the house. One of the great advantages attending the prohibition of out-door relief to able men is the inducement thereby given to farmers to employ more labourers, or at least more constantly, as it has long since been discovered that it is much *cheaper* to employ a man regularly than to take him only occasionally, and drive him to seek relief for the rest of his time. I should hope, therefore, that this prohibition will remain in force.

Yours faithfully,

H. E. BLYTH.

II.—REPORT ON THE OPERATION OF THE PROHIBITORY ORDER DURING LAST WINTER, BY COLONEL WADE, C.B., Assistant Poor Law Commissioner.

*Assistant Poor Law Commissioners' Office, First District,
GENTLEMEN, 26th April, 1841.*

OF the 48 Unions comprised in this district the prohibitory order has been issued to only 40, and in these, with very few exceptions, has been in operation not quite six months.

Of the remaining eight unions,

Four have hitherto refused to provide any workhouse accommodation whatever.

In *three* the Guardians have retained the old workhouses, the accommodation in which is totally inadequate, and of a description not to admit of the application of the workhouse system, and—

In *one* the new workhouse has been commenced but is not yet completed.

Also in one of the Unions to which the order has been issued it has been suspended, the new workhouse not being yet in a fit state to receive the paupers.

In the county of Cornwall there is at no time any very serious pressure from the able-bodied; the effects of the prohibitory order, however, have here been but very partially tried during the late winter, as in only seven of the thirteen Unions is it in operation; in these it has been steadily acted upon, and I have every reason to believe without difficulty.

The Union of Camelford is one of those in this county to which the order has not been issued, the Guardians having refused to provide a workhouse, and when I visited the Union in the month of February last there were 24 able-bodied men (wives 22, children 89) receiving out-door relief, either on account of the number of the family or insufficient earnings, and 23 able-bodied single women receiving out-door relief, all of them for one illegitimate child, and six of them for two each, all born since the passing of the Poor Law Amendment Act.

Of the 17 Unions in Devonshire, 16 have received the order; from many of these, particularly from Axminster, Honiton, St. Thomas, Tavistock, and Tiverton, there have been applications for either a partial or general relaxation of that clause of the order which prohibits out-door relief to able-bodied male paupers, but in no instance, except in the Tiverton Union, have the Guardians withstood the representations of the Commissioners on this subject, or persevered in granting relief out of the workhouse to those who were thrown out of employment during the severity of the winter.

In the Honiton Union the labourers, by filling the workhouse, endeavoured to compel the Guardians to return to out-door relief; this attempt, however, was promptly and successfully met by the Guardians directing that the board-room, store-rooms, and master's apartments should be appropriated to the reception of able-bodied applicants; the struggle at once ceased, and the numbers in the workhouse were immediately reduced.

Of the 12 Unions in Somersetshire the order has been issued to 11; except in a very few individual cases there has been no application for relaxation, and the provisions of the order have generally been successfully adhered to.

The Dulverton Union in this county is one of those to which the order has not been issued, the Guardians having refused to build a workhouse; the result is, that in the month of January there were 27 able-bodied men with families in the receipt of allowances for all children above four under ten years of age, and 23 single able-bodied women receiving out-door relief, all of them for one illegitimate child, and four for two each—all born since the passing of the Poor Law Amendment Act.

The six Unions of Dorsetshire have received the order, and have generally observed its provisions.

In the Beaminster Union the Guardians at first granted out-door relief to the able-bodied applicants thrown out of work by the severity of the weather; in the following week, however, the applications became exceedingly numerous; the Guardians saw their error and offered the workhouse to all the able-bodied who required relief, when only one accepted it, and he only remained two days.

In the Bridport Union, also, the Guardians, believing that they were acting in accordance with the views of the Commissioners (as explained in the circular of the 4th January, 1837), granted out-door relief to the able-bodied male paupers who were first thrown out of work by the severity of the weather; after explanation, however, the workhouse was steadily offered to all applicants of this description, and the Commissioners' rules adhered to.

The annexed comparative statement will in some measure serve to explain the operation of the prohibitory order in each of the several Unions above referred to, and in some instances exhibits a most satisfactory result, not only in the Unions to which the order has been issued, but also in others which with very inadequate workhouse accommodation have nevertheless adhered to sound practice.

In the Bodmin Union, for example, where the new workhouse is not yet finished, it will be seen that there was a decrease both in the number of workhouse inmates and in the amount of out-door relief in the second week of January, 1841, as compared with the corresponding week of 1840.

So also in the Crediton Union, where sound practice has I believe at all times obtained, there is a striking reduction both in the extent of pauperism and in the amount of relief granted out of the workhouse; and the same remarks apply to the Southmolton Union.

In Somersetshire the statement shows a considerable increase in the numbers in the workhouses; but at the same time a satisfactory decrease in the amount of out-door relief in 10 out of the 12 Unions.

I have the honour, &c.,

THOMAS FRANCIS WADE,
Assistant Poor Law Commissioner.

To the Poor Law Commissioners.

COMPARATIVE STATEMENT showing the Number of Inmates in the Workhouse, the Number of Able-Bodied Applicants
FIRST POOR LAW DISTRICT

Name of County and Union.	Population in 1831.	1. Date of Prohibitory Order coming into Operation.	2. Total Number of Inmates in the Workhouse.	3. Of which Number there were Able- bodied Male Paupers.	4. Number of Able-bodied Male Applicants for Relief, exclusive of Cases excepted in the Pro- hibitory Order.										5. Number of Able- bodied Male Applicants to whom the Workhouse was offered.		6. Number of Able- bodied Male Applicants who accepted the Work- house.		7. Num- of Able- bodied Male Applicants to whom Out-Ra- was granted.
					In the Second Weeks														
			1840	1841	1840	1841	1840	1841	1840	1841	1840	1841	1840	1841	1840	1841			
CORNWALL.																			
1. Bodmin . . .	18,836	Order not issued .	86	80	..	1	..	1	..	1	..	1	..	1	..	1	..		
2. Camelford . . .	6,944	"	178	186	2	3	3	4	14	..	..	..	..	..	..	24	4
3. Falmouth . . .	20,816	"	158	170	..	..	8	4	4	..	..	..	..	..	..	8	..
4. Helston . . .	29,177	"	75	72	3	2	..	4	4	..	3	..	..	..	..	..	..
5. Launceston . . .	14,841	October 1, 1840	142	113	2	1	2	7	2	5	..	1	..	1	..	..	..
6. Liskeard . . .	24,244	About Dec. "	192	219	..	..	2	1	..	1	..	..	..	..	..	1	..
7. Penzance . . .	39,627	Nov. 19, "	329	250	3	..	4	5	1	5	1	..	1	..	..	1	..
8. Redruth . . .	38,695	October 1, "	140	145	3	5	8	2	5	2	..	1	..	1	..	3	3		
9. St. Austell . . .	27,641	"	..	65	..	1	3	..	..	1	..	1	..	1	..	3	3
10. St. Columb . . .	14,737	"	102	113	7	6	4	..	1	..	..	..	..	..	..	2	3
11. St. German's . . .	16,069	"	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
12. Stratton . . .	9,084	Order not issued .	267	271	11	5	14	18	1	1	1	..	1	..	1	..	8		
13. Truro . . .	39,144	"	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total . . .	299,855	. . .	1,669	1,684	31	24	54	61	11	18	2	4	56	..	..	..	..
DEVONSHIRE.																			
1. Axminster . . .	19,490	Sept. 3, 1840	174	231	5	4	8	4	3	4	..	..	..	..	..	4	..
2. Barnstaple . . .	33,198	March 31, 1838	118	131	5	3	2	2	..	..	..	..	..	..	..	..	..
3. Bideford . . .	17,787	October 1, 1840	136	137	9	9	2	..	2	..	..	..	..	..	..	..	..
4. Crediton . . .	21,765	October 2, "	143	116	3	3	3	3	3	3	..	..	..	1	..	..	..
5. East Stonehouse . . .	10,000	October 1, "	92	98	1	3	2	3	3	..	..	..	..	..	..	2	..
6. Holsworthy . . .	11,197	Order not issued .	..	..	..	..	3	3	..	..	..	..	..	..	..	3	..
7. Honiton . . .	22,330	October 1, 1840	102	181	5	11	6	1	1	..	..	..	..	..	..	2	..
8. Kingsbridge . . .	20,164	October 3, "	204	264	1	3	..	5	..	3	..	..	..	1	..	..	..
9. Newton Abbot . . .	41,180	October 2, "	217	260	..	2	..	5	..	5	..	..	..	..	..	..	..
10. Okehampton . . .	20,844	October 1, "	102	80	2	2	2	1	1	1	..	..	..	..	..	..	..
11. Plympton St. Mary . . .	18,244	March 25, 1841 (Suspended.)	145	170	4	3	..	16	..	1	..	..	..	..	..	..	..
12. St. Thomas . . .	42,155	October 1, 1840	257	268	3	3	4	10	..	3	..	..	..	..	..	4	..
13. Southmolton . . .	18,875	July 20, 1836	134	123	..	..	..	8	..	8	..	..	..	..	..	..	..
14. Tavistock . . .	20,630	October 1, 1840	161	159	..	2	2	12	1	6	..	..	..	..	..	1	..
15. Tiverton . . .	31,229	"	278	237	5	8	..	22	..	12	..	..	..	..	..	..	..
16. Torrington . . .	17,348	"	119	100	1	4	7	6	1	4	..	1	6	..	1	6	..		
17. Totnes . . .	32,340	Nov. 28, 1840	286	296	2	1	83	69	6	7	3	1	75	..	..	..	..
Total . . .	398,776	. . .	2,668	2,851	46	61	124	170	18	57	3	4	97	..	..	..	..
SOMERSET.																			
1. Axbridge . . .	28,794	Sept. 1, 1840	210	250	2	1	4	3	1	3	1	3	..	1	3	..	..
2. Bridgewater . . .	28,566	"	238	251	2	5	3	4	..	1	..	1	..	1	1	..	..
3. Chard . . .	24,434	"	198	259	2	9	2	3	..	2	..	..	..	1	1	..	..
4. Dulverton . . .	4,951	Order not issued .	..	..	..	..	5	16	..	..	..	..	..	..	..	..	..
5. Langport . . .	16,354	Sept. 24, 1838	111	134	3	2	2	1	2	1	..	1	..	1	..	3	..		
6. Shepton Mallet . . .	18,040	Sept. 29, "	106	212	6	13	6	7	4	4	1	3	..	3	..	..	..
7. Taunton . . .	31,378	{ Sept. 5, 1838, and Aug. 14, 1840 }	242	307	4	9	4	7	2	7	2	2	2	2	2	2	..		
8. Wellington . . .	20,985	Sept. 1, 1840	170	188	1	2	1	2	1	..	..	..	..	..	..	..	..
9. Wells . . .	19,237	"	155	170	1	5	4	3	2	3	..	1	..	1	2	..	..
10. Williton . . .	18,047	"	111	134	8	4	3	11	..	..	..	..	..	3	1	..	..
11. Wincanton . . .	21,096	"	88	108	6	13	5	13	4	13	..	2	1	..	3	1	..		
12. Yeovil . . .	25,581	Sept. 29, 1838	163	264	..	4	3	6	1	3	..	1	..	..	..	..	..
Total . . .	257,463	. . .	1,792	2,277	35	67	42	76	17	37	4	15	13	1	1	1	..		
DORSET.																			
1. Beaminster . . .	13,869	May 9, 1839	101	126	4	4	2	18	2	..	2	..	..	..	..	1	..
2. Bridport . . .	14,644	Aug. 14, 1840	118	128	3	5	5	41	..	14	..	3	..	..	..	2	..
3. Cerne . . .	6,763	Sept. 3, 1840	79	73	1	3	3	2	..	1	..	..	..	3	..	..	..
4. Dorchester . . .	14,048	"	82	125	2	4	6	6	3	4	..	1	..	1	1	..	..
5. Sherborne . . .	11,243	Sept. 1, "	121	127	4	1	6	2	3	..	1	..	..	..	..	..	..
6. Weymouth . . .	16,947	Sept. 3, "	108	146	..	6	..	4	..	4	..	2	..	..	..	..	..
Total . . .	77,514	. . .	609	725	14	23	22	73	8	23	3	6	5	4	4	4	..		
CORNWALL . . .	299,855	. . .	1,669	1,684	31	24	54	61	11	18	2	4	56	61	61	61	..		
DEVONSHIRE . . .	398,776	. . .	2,668	2,851	46	61	124	170	18	57	3	4	97	101	101	101	..		
SOMERSET . . .	257,463	. . .	1,792	2,277	35	67	42	76	17	37	4	15	13	1	1	1	..		
DORSETSHIRE . . .	77,514	. . .	609	725	14	23	22	73	8	23	3	6	5	4	4	4	..		
Grand Total . . .	1,033,608	. . .	6,738	7,537	126	175	242	380	54	135	12	29	171	220	220	220	..		

Total Amount
of Out-Relief, exclusive
of Quarterly Payments
for Lunatics, &c.

Increase or Decrease, under the several Heads,
in the Second Week of January, 1841,
as compared with the corresponding Week of 1840.

January, 1840 and 1841.							2.		3.		4.		5.		6.		7.		8.						
1840				1841				Inc.	Dec.	Inc.	Dec.	Inc.	Dec.	Inc.	Dec.	Inc.	Dec.	Inc.	Dec.	Inc.		Dec.			
£.	s.	d.		£.	s.	d.														£.	s.	d.	£.	s.	d.
89	11	7½		85	4	8½		..	6	1	..	1	..	1	..	1	4	6	11
46	15	3½		51	8	10		..	..	..	..	..	..	..	..	..	..	..	4	13	6½	..	..	..
58	12	7		60	11	11½		8	..	1	..	10	..	..	..	..	10	..	..	..	..	..	..	..
69	8	4		55	11	4		12	..	..	..	4	..	..	..	..	4	..	..	..	13	17	0	..
71	10	0½		75	14	10½		..	3	..	1	4	..	3	..	..	..	..	4	4	9½	..	..	..
32	8	4		128	14	2½		..	29	..	1	5	..	3	..	1	..	1	..	..	3	14	1½	..
38	18	3		35	5	3½		27	..	..	..	2	..	1	..	..	1	..	..	..	3	12	11½	..
78	19	3		61	4	7		..	79	..	3	1	..	4	..	1	..	..	..	..	17	14	8	..
97	12	7		91	14	6½		5	..	2	..	6	..	3	1	..	3	..	..	..	5	18	0½	..
68	12	6		54	8	0½		65	..	1	..	3	1	..	1	..	..	3	..	..	..	14	4	5½
64	3	1		69	18	5		11	..	..	1	4	..	1	..	..	..	3	5	15	4	..	..	..
57	2	2½		60	18	9½		..	..	..	1	..	..	..	..	..	..	..	3	16	7	..	..	..
96	4	1		99	16	8		4	..	..	6	4	..	..	..	1	6	..	3	12	7	..	..	..
67	18	2¼		930	12	3		132	117	5	12	26	19	12	5	4	2	19	14	26	2	2½	63	8	1¼
27	7	5		109	8	9		57	..	..	1	..	4	1	..	..	..	4	..	..	17	18	8	..
32	8	7		145	17	2¾		13	..	..	2	..	..	..	..	..	..	..	13	8	7¼	..	..	..
69	4	0½		71	19	3½		1	..	..	..	2	..	2	..	..	..	..	2	15	2¼	..	..	..
50	5	7½		149	7	8½		..	27	..	..	..	..	..	1	..	..	..	..	..	10	17	11	..
21	18	6		21	16	2		6	..	2	..	1	..	..	..	..	1	..	..	..	0	2	4	..
58	2	6½		58	14	5¼		..	..	..	..	..	..	..	..	..	2	..	0	11	10½	..	..	..
37	8	2		125	17	5		79	..	6	..	5	..	1	..	..	2	..	..	..	31	10	9	..
26	9	5		117	10	1		60	..	2	..	5	..	3	1	..	2	..	..	..	8	19	4	..
08	0	0		187	0	0		43	..	2	..	5	..	5	..	..	..	..	..	..	21	0	0	..
08	13	11		96	11	7		..	22	..	..	1	..	..	..	..	..	..	..	..	12	2	4	..
12	18	10		105	7	7		25	..	..	1	16	..	1	..	..	15	..	..	..	7	11	3	..
30	0	0		243	0	0		11	6	..	3	3	13	0	0	29	18	10
34	11	0½		104	12	2½		..	11	..	..	8	..	8	..	..	..	..	..	..	8	4	11	..
04	2	9		95	17	10		..	2	2	..	10	..	5	..	..	5	..	..	..	..	..	..	..
37	0	5¼		290	8	7		..	41	3	..	22	..	12	..	..	6	53	8	1½	..	..	..	..
03	11	0		91	15	8		..	19	3	..	1	3	..	1	..	4	..	..	..	1	15	4	..
06	12	11		179	19	9½		10	..	..	1	..	14	1	..	2	6	..	..	..	6	13	1½	..
38	15	2½		2,195	4	3¼		305	122	20	5	73	27	39	6	3	2	28	22	83	3	10¾	156	14	9½
00	0	0		142	0	0		40	1	..	1	2	..	2	2	0	0
09	0	10¾		143	14	10		13	..	3	..	1	..	1	..	1	..	1	4	13	11½	..	..	..
07	17	8		104	14	10½		61	..	7	..	1	..	2	..	1	..	..	..	..	3	2	9¼	..
07	7	1¼		29	17	6½		..	..	..	..	11	..	..	..	..	4	..	..	..	7	9	7	..
09	3	3		58	7	0		23	..	..	1	..	1	..	1	..	..	..	..	..	0	16	3	..
05	3	9		153	19	11½		106	..	7	..	1	..	..	..	2	..	..	..	..	21	3	9¼	..
00	14	4		142	16	1		65	..	5	..	3	..	5	..	..	..	2	..	..	17	18	3	..
05	13	1¼		167	7	0¼		18	..	1	..	1	..	1	..	..	..	..	1	13	11	..	..	..
07	7	7½		83	1	2		15	..	4	..	8	1	1	..	1	..	2	..	..	14	6	5¼	..
02	9	1		124	17	8		23	..	..	4	8	..	..	..	8	..	..	..	..	7	11	5	..
08	0	0		174	0	0		20	..	7	..	8	..	9	..	2	1	..	..	..	4	0	0	..
05	7	6¼		118	13	3		101	..	4	..	3	..	2	..	1	..	..	..	..	26	14	3¼	..
38	4	5		1,443	9	5½		485	..	38	6	37	3	22	2	11	..	12	6	8	7	10½	83	2	9¾
05	0	0		126	0	0		25	..	..	..	16	..	2	..	2	18	..	11	0	0	..	..	..
09	14	1¼		93	16	8		10	..	2	..	36	..	14	..	3	23	..	..	..	14	12	6¼	..
07	14	7¼		35	16	0		..	6	2	..	..	1	1	..	..	..	3	..	..	11	18	7¼	..
03	9	9¼		80	0	6		43	..	2	..	..	..	1	..	1	..	1	6	10	8¼	..	..	..
06	3	8		72	2	1		6	..	..	3	..	4	..	3	..	1	..	5	18	5	..	..	..
05	3	0½		64	6	4½		38	..	6	..	4	..	4	..	2	..	..	..	..	0	16	8	..
07	5	2¾		472	1	7½		122	6	12	3	56	5	20	5	6	3	41	4	23	9	1¼	27	7	9½
07	18	2¼		930	12	3		132	117	5	12	26	19	12	5	4	2	19	14	26	2	2½	63	8	1¼
03	15	2		2,195	4	3¼		305	122	20	5	73	27	39	6	3	2	28	22	83	3	10¾	156	14	9½
08	4	5		1,443	9	5½		485	..	38	6	37	3	22	2	11	..	12	6	8	7	10½	83	2	9¾
08	5	2¼		472	1	7½		122	6	12	3	56	5	20	5	6	3	41	4	23	9	1¼	27	7	9½
02	0	0		126	0	0		25	..	..	..	16	..	2	..	2	18	..	11	0	0	..	..	..
09	14	1¼		93	16	8		10	..	2	..	36	..	14	..	3	23	..	..	..	14	12	6¼	..
07	14	7¼		35	16	0		..	6	2	..	..	1	1	..	..	..	3	..	..	11	18	7¼	..
03	9	9¼		80	0	6		43	..	2	..	..	..	1	..	1	..	1	6	10	8¼	..	..	..
06	3	8		72	2	1		6	..	..	3	..	4	..	3	..	1	..	5	18	5	..	..	..
05	3	0½		64	6	4½		38	..	6	..	4	..	4	..	2	..	..	..	..	0	16	8	..
07	5	2¾		472	1	7½		122	6	12	3	56	5	20	5	6	3	41	4	23	9	1¼	27	7	9½
07	18	2¼		930	12	3		132	117	5	12	26	19	12	5	4	2	19	14	26	2	2½	63	8	1¼
03	15	2		2,195	4	3¼		305	122	20	5	73	27	39	6	3	2	28	22	83	3	10¾	156	14	9½
08	4	5		1,443	9	5½		485	..	38	6	37	3	22	2	11	..	12	6	8	7	10½	83	2	9¾
08	5	2¼		472	1	7½		122	6	12	3	56	5	20	5	6	3	41	4	23	9	1¼	27	7	9½
02	0	0		126	0	0		25	..	..	..	16	..	2	..	2	18	..	11	0	0	..	..	..
09	14	1¼		93	16	8		10	..	2	..	36	..	14	..	3	23	..	..	..	14	12	6¼	..
07	14	7¼		35	16	0		..	6	2	..	..	1	1	..	..	..	3	..	..	11	18	7¼	..
03	9	9¼		80	0	6		43	..	2	..	..	..	1	..	1	..	1	6	10	8¼	..	..	..
06	3	8		72	2	1		6	..	..	3	..	4	..	3	..	1	..	5	18	5	..	..	..
05	3	0½		64	6	4½		38	..	6	..	4	..	4	..	2	..	..	..	..	0	16	8	..
07	5	2¾		472	1	7½		122	6	12	3	56	5	20	5	6	3	41	4	23	9	1¼	27	7	9½
07	18	2¼		930	12	3		132	117	5	12	26	19	12	5	4	2	19	14	26	2	2½	63	8	

OBSERVATIONS.

CORNWALL.

1. BODMIN.—*The Prohibitory Order not yet issued*, the new workhouse not being yet built; the Guardians, however, although the accommodation is very inadequate, invariably offered the workhouse to the able-bodied, very few accepted, and those who did remained but for a short time. The able-bodied were not thrown out of work in this Union during the severe winter.
2. CAMELFORD.—*The Prohibitory Order not issued*, there being no workhouse. The Guardians having hitherto refused to build one; the result, that on the 26th February last there were 23 able-bodied single women receiving out-relief, each of them for one illegitimate child, and six of them for two—29; all born since the passing of the Poor Law Amendment Act; and that there were 24 able-bodied men (wives 22, children 89) receiving out-relief, either on account of the number of the family, or insufficient earnings.
3. FALMOUTH.—*Prohibitory Order not issued*, the workhouse accommodation being very inadequate, and the Guardians having hitherto refused to build a central house.
4. HELSTON.—*Prohibitory Order not issued*. Workhouse accommodation inadequate, and the Guardians having hitherto refused to build a central house.
5. LAUNCESTON.—The able-bodied paupers who have come into the house have generally remained but for a short time. A few only of the able-bodied were thrown out of work during the severe part of the winter; at least the applications were very few, and the Guardians were surprised at their scarcity, taking into account the long continuance of the cold season.
6. LISKEARD.—Prohibitory Order steadily acted upon.
7. PENZANCE.—Prohibitory Order steadily acted upon.
8. REDRUTH.—A great number of able-bodied paupers were out of work during the severe winter, who were relieved *by private subscriptions*.
9. ST. AUSTELL.—Many of the able-bodied were thrown out of work during the severe winter, but on being offered the house did not accept it; of the *five* who did accept, *two* were cases of sickness and *three* bed characters, who remained only a short time.
10. ST. COLUMB.—During the severest part of the winter many able-bodied without employment; generally, however, they were not thrown out of work.
11. ST. GERMAN'S.—Prohibitory Order steadily acted upon.
12. STRATTON.—No workhouse; *Prohibitory Order not issued*; very few able-bodied thrown out of employment; during the severe part of the winter many applications on account of insufficiency of earnings.
13. TRURO.—*Prohibitory Order not issued*. Workhouse accommodation insufficient; the Guardians having hitherto refused to build new workhouse.

DEVONSHIRE.

1. AXMINSTER.—Prohibitory Order at first received with unwillingness, nevertheless steadily acted upon.
2. BARNSTAPLE.—Prohibitory Order, No. 1, in operation, steadily acted upon; the only persons thrown out of employment during the frosty weather were masons, shoemakers, and others who use water in their work. Few of the able-bodied who were relieved in the house remained there a long time.
3. BIDEFORD.—The able-bodied who have come into the house, generally speaking, remain but for a short time; during the winter the able-bodied were frequently thrown out of work by the severity of the weather, and large subscriptions were raised to meet the wants of the poorer classes.
4. CREDITON.—There were many able-bodied thrown out of work by the severity of the weather in the month of January and the beginning of February, who applied for relief, and who were offered the house, but did not accept it. Prohibitory Order most steadily acted upon.
5. EAST STONEHOUSE.—Workhouse accommodation insufficient.
6. HOLSWORTHY.—*Prohibitory Order not issued.* No workhouse; the able-bodied were, in some instances, thrown out of work during the severe part of the winter.
7. HONITON.—The able-bodied attempted to swamp the workhouse; it was filled, but upon the Guardians deciding that the board-room, store-rooms, and master's apartments should be appropriated to the reception of paupers, the attempt was abandoned, and the number of inmates quickly reduced. The Prohibitory Order unwillingly adhered to by many of the Guardians; the able-bodied generally were not thrown out of work during the severe part of the winter.
8. KINGSBRIDGE.—Able-bodied thrown out of employ by the heavy fall of snow; generally, those admitted remain only a short time.
9. NEWTON ABBOT.—The Order was steadily and successfully acted upon; the difference in the amount of out-relief is stated to arise from the reduced price of bread.
10. OKEHAMPTON.—The Order steadily adhered to.
11. PLYMPTON ST. MARY.—Prohibitory Order issued, *but suspended*, the new workhouse not being ready; several able-bodied thrown out of employ during the severe part of the winter; those who were taken into the workhouse did not long remain.
12. ST. THOMAS.—Several applications to the Commissioners for relaxation of the Prohibitory Order; which was however on the whole pretty steadily adhered to; in a great many parishes the able-bodied were thrown out of work during the severe part of the winter; and in many cases out of door relief was granted by the Board for one week, and then the house, which was accepted by eight or ten. Earl Devon (the chairman) and others offered to employ extra hands, which was accepted to a considerable extent.

13. SOUTHMOLTON.—During the severe part of the winter many of the masons, &c., were thrown out of employment, but want of work was principally confined to that description of labourers who ordinarily earned the highest rate of wages; the want of employment amongst the agricultural labourers was very partial, and scarcely any case existed for which the masters who usually employed the men did not provide some extra employment which remedied the evil.
14. TAVISTOCK.—The able-bodied were generally thrown out of work during the severe part of the winter; the Guardians granted out-relief at one period to a considerable number of able-bodied applicants, but on a representation from the Commissioners the practice was discontinued.
15. TIVERTON.—The able-bodied applicants, such as masons, carpenters, shoemakers, bricklayers, tailors, &c., were greatly more numerous in this Union than in any other part of the district. The Guardians at first granted *a very small amount of out-relief* in each case, extensively; but upon the representation of the Commissioners they admitted the head of the family into the workhouse, granting *adequate out-relief to the remainder*. There were 53 able-bodied men thus admitted in the fourth week, who were, however, discharged at the end of it, and the practice of granting *a very small amount of out-relief* again resorted to.
16. TORRINGTON.—The able-bodied were thrown out of work generally during the severe part of the winter, but in most instances refrained from making any application for relief; those who accepted the workhouse remained for a very short time. The Prohibitory Order steadily acted upon.
17. TOTNES.—The able-bodied, generally, leave the house within four weeks from the date of their admission; seldom more than three in the house at the same time. Considering the severity of the late winter there has not been so many applicants for relief as might have been expected. The Prohibitory Order has not affected this Union considerably, as the Guardians had generally acted upon its principles before it was issued.

SOMERSET.

1. AXBRIDGE.—Prohibitory Order steadily acted upon, except in a few able-bodied cases during the severity of the weather, who received out-door relief; in no instance has more than one pauper remained any longer than one week at any one period in the house.
2. BRIDGEWATER.—The Prohibitory Order in general adhered to.
3. CHARD.—The able-bodied who came into the workhouse remained but a very short time; several were thrown out of work during the severity of the weather.
4. DULVERTON.—*Prohibitory Order not issued*, the Guardians having hitherto refused to build a workhouse; the old allowance system is in full operation. Twenty-seven families were in the receipt of out-door relief in the end of January for all children

under ten years of age where the family consisted of more than four; there were also in the receipt of relief 23 single able-bodied women, the mothers of 27 illegitimate children, all born since the passing of the Poor Law Amendment Act.

5. **LANGPORT.**—The able-bodied do not generally remain a long time in the workhouse; a large proportion of them were thrown out of work during the severity of the weather.
6. **SHEPTON MALLET.**—Many able-bodied applicants from want of work; those who came into the house remained but a short time.
7. **TAUNTON.**—The able-bodied do not generally remain a long time in the house, a great many were thrown out of work during the severity of the weather.
8. **WELLINGTON.**—Many able-bodied, particularly those engaged in the manufacture of woollen goods, were out of work during the severe part of the winter.
9. **WELLS.**—The able-bodied remain a very short time in the house; very few able-bodied applicants during the winter, there being several charities which annually at that period give bread and other necessaries to a large amount to those who are not in receipt of parochial relief; also generally there are large subscriptions for coal, &c.
10. **WILLITON.**—The able-bodied were not thrown out of work during the severe part of the winter for more than from seven to ten days; they generally remain in the workhouse a very short time.
11. **WINCANTON.**—Except those of notoriously bad character, the able-bodied who enter the workhouse do not remain any great length of time; at the second meeting of the Guardians of this Union it was unanimously resolved that relief in aid of wages should no longer be granted; this resolution has been acted upon to the present time, and it is stated that it has prevented the able-bodied from being generally thrown out of work during the severe part of the winter, has greatly increased labour, and has prevented a reduction in the price of labour during the winter months.
12. **YEOVIL.**—During the winter there were several able-bodied men, with their wives and large families, who came into the house, being out of work principally in consequence of the severity of the weather, and who remained until the weather broke up.

DORSET.

1. **BEAMINSTER.**—In the second week of January, 18 able-bodied male applicants received out-door relief; the number greatly increased in the following week, when the workhouse was offered to the whole; one only accepted it and he remained only two days.
2. **BRIDPORT.**—There were several able-bodied applicants in consequence of the severity of the weather; at first the Guardians granted out-door relief to many, but on explanation with the Commissioners the workhouse was offered to all of this class;

some of those who came in remained a considerable time, others only a few days.

3. CERNE.—The Prohibitory Order steadily adhered to.
4. DORCHESTER.—The Prohibitory Order steadily adhered to.
5. SHERBORNE.—During the severe part of the winter the able-bodied were only partially thrown out of work; those who entered the workhouse generally remained but a short time.
6. WEYMOUTH.—Judging from the few able-bodied applicants during the severe part of the winter, it does not appear that many were thrown out of work; those who accept the workhouse do not generally remain a long time.

THOMAS F. WADE,
Assistant Poor Law Commissioner.

III.—REPORT ON THE OPERATION OF THE PROHIBITORY ORDER DURING LAST WINTER, BY H. W. PARKER, ESQ., Assistant Poor Law Commissioner.

GENTLEMEN,

*Chipping Norton,
26th April, 1841.*

THE administration of relief to the poor previous to the passing of the Poor Law Amendment Act, brought all classes of labouring people to a state of dependence upon the rates whenever a pressure was created by inclemency of weather, sickness, or other causes. The habits of dependence engendered by it will never be entirely eradicated from the minds of adult labourers, and unless held in check by a steady adherence to the principle of the Poor Law Amendment Act by Boards of Guardians, similar habits of reliance will be communicated to the rising generation. The slightest pressure was formerly considered sufficient ground to apply for relief in addition to the ordinary head-money paid to the applicant, and the labourers advanced pretexts for such additions with much apparent reason whenever any extraordinary occasion presented itself, because they were at all times deemed to be incapable of maintaining families without parochial aid, much less of providing funds to meet peculiar circumstances. The readiness with which such pretexts were received as ground for additional relief, is still looked upon by many as a reason for applying for assistance when similar circumstances arise. In Unions where such pretexts are readily admitted to afford ground for granting relief, wages continue low, labourers are more improvident and less comfortable in their cottages than where the practice is discontinued of relieving labourers from the necessity of providing for contingencies. In such Unions the average number of inmates in the workhouse is larger in proportion to the population; the cause of this is, that relief is given without due regard to the inculcation of provident habits, and hence the labouring poor, speculating upon obtaining out-door relief under any circumstances, squander their earnings in the beer-shop or ale-house.

The regulations now in force for the administration of relief in the

counties of Buckingham and Oxford, admit of the granting of out-door relief under almost every contingency that can befall a man or his family, and prohibit it only in case the ground for applying for it be that of inability to procure employment. The discretionary power of granting relief, entrusted to Boards of Guardians, is so wide, that upon its judicious exercise the well-working of the law depends.

In the district superintended by me there are Unions in which the relief is administered upon the soundest principles; and only one in which relief is granted in every case which can be brought within the exceptions to the order prohibiting out-door relief. In the former Unions the number of the workhouse inmates and the amount of out-door relief are almost unvarying, and comparatively insignificant, but in the latter, though surrounded by Unions in which the law is administered in a right spirit, the number of the workhouse inmates and the amount given in out-door relief are high, and subject to sudden changes.

The following Table exhibits the maximum and minimum relief granted in different weeks in the past quarter, both in and out of the workhouse in the Abingdon, Bicester, and Thame Unions, which adjoin to each other.

ABINGDON UNION; population in 1831, 16,654.

	Out-Relief.	Number of Workhouse Inmates.	Number of Persons admitted to the Workhouse during the Quarter.
	£. s. d.		
Maximum relief in one week in the past quar- ter	101 11 5 $\frac{3}{4}$	194	157
Minimum ditto . . .	88 14 4 $\frac{1}{2}$	165	
Difference . . .	12 17 1 $\frac{1}{4}$	29	

BICESTER UNION; population in 1831, 14,850.

	Out-Relief.	Number of Workhouse Inmates.	Number of Persons admitted to the Workhouse during the Quarter.
	£. s. d.		
Maximum relief in one week in the past quar- ter	101 8 4 $\frac{1}{2}$	115	94
Minimum ditto . . .	80 9 5	67	
Difference . . .	20 18 11 $\frac{1}{2}$	48	

THAME UNION; population in 1831, 14,546.

	Out-Relief.	Number of Workhouse Inmates.	Number of Persons admitted to the Workhouse during the Quarter.
	£. s. d.		
Maximum relief in one week in the past quar- ter	202 14 7½	370	311
Minimum ditto . . .	154 16 2	202	
Difference . . .	47 18 5½	168	

In the Abingdon Union much of the trifling difference in the amount of out-door relief consists of additions to the usual relief on account of the severity of the weather. The chairman of the Union has informed me that during the past winter the circumstances of the agricultural labourers have been better, notwithstanding the inclemency of the weather, than they have been known for many winters. But in Unions where the law is not administered in its true spirit, the situation of the agricultural labourer has been quite as bad during the past winter as in former seasons.

After the conclusion of the last harvest the Board of Guardians of the Thame Union decided that parents should be exempted from contributing to the maintenance of adult sons who had been in the receipt of earnings, on the ground that such contribution would prevent the parents from saving. The case upon which the Guardians came to this decision (governing, as it did, many other cases) was this. A young man, aged 19, had been in the receipt of wages varying from 9s. to 14s. per week, from March until November. He lived with his father, paying 6d. a-week for lodging and washing. The father was in constant work at 12s. per week, having a wife and daughter in occasional employment. It was admitted by all the Guardians present that the young man ought to be in a situation to support himself, even if he could not procure work for a few weeks; and that, supposing the son had expended his wages as soon as they were received, the father could maintain him; yet upon the principle that the burden of maintaining such a son would in some degree interfere with the father providing against old age, it was determined to disregard the wholesome statutory provision, making the law of nature the law of the country.

In the same Union medical relief has been given indiscriminately, and the discretionary powers confided to the Guardians by the relief rules are exercised capriciously. The effect of this is, that the number of applications for relief is unusually large; the Board is frequently occupied from an early hour in the morning until dark; the out-door relief in comparison to the population is excessive, the inmates of the workhouse are numerous, wages are low, and a general feeling of dissatisfaction exists.

The practice of constantly resorting to the Board of Guardians for

relief has as bad an effect upon the employer as upon the labourer. At this (the Thame) Board farmers have been known to second the application of their labourers for relief in aid of wages; and the last time I attended a meeting of the Guardians, a labourer produced a note from his master, Mr. Clift of Stuttridge, putting forth as a reason for granting weekly relief, that the man (a widower, who had worked for him ten years) could not support himself and three children upon his wages, because, said Mr. Clift, "when he has paid his rent and washing, he has but 7*s.* to keep the three children and himself the week, and I think no man can be able to work with that living."

Many of the Guardians of this Union see whence these evils arise, and though generally in the minority, exert themselves in the most praiseworthy manner to induce the majority to administer relief in the spirit of your regulations.

In the Wycombe, Wokingham, and Bradfield Unions there has been a suspension of the relief regulations during the past quarter; in the first two, on account of insufficient workhouse accommodation; and in the latter, on account of fever appearing amongst the workhouse inmates. The necessity for providing adequate workhouse accommodation in the Wycombe Union became apparent immediately it was known that the Union workhouses could not receive more inmates, by the sudden increase of applications for relief from able-bodied men to whom out-relief had not been given since the Poor Law Amendment Act came into operation, and the impossibility of testing the destitution of the applicants. All these cases were relieved in a very unsatisfactory manner by the grant of partial relief.

Amongst the applicants was a man who had recently returned from Manchester, to which place he migrated with his family in 1835. In reply to questions put to him, he stated, that the earnings of himself and family had never been more than 2*l.* 8*s.* a-week, nor less than 1*l.* 7*s.*, whilst he resided in the neighbourhood of Manchester, and that at Bledlow their earnings were nothing in winter, but in summer might amount to 17*s.* or 18*s.* per week. I was afterwards informed by a Guardian that this man returned to Bledlow in a state of comparative affluence, having, it was supposed, above 20*l.* in money, all of which, together with the good wearing apparel of the family, disappeared when the application for relief was about to be made.

With regard to the restriction to granting relief to paupers who do not reside within the limits of the Union in which their parish is comprised, cases showing the impolicy of the practice which formerly prevailed occur almost daily. In many instances the parties employed to convey the relief have been known to defraud the paupers; but more frequently it is found that the paupers misrepresent their own circumstances to obtain a weekly allowance. In one instance, recently brought to my knowledge, a man in the receipt of relief from a distant Union was well to do in the world, occupying a house at 23*l.* per annum, employed, whenever he thought fit to work, as a cab-driver, and possessing a mangle, attended to by his wife. The receipts of this man averaged, it is supposed, 100*l.* a-year, yet a cadaverous countenance and a plausible tongue obtained for him 7*s.* a-week.

In the Bradfield Union, where the workhouse is closed on account

of the appearance of fever amongst the inmates, 8s. were last week paid to the wife of an able-bodied man living out of the Union, and the relieving officer almost immediately after giving the woman the money, ascertained that the man was then in work by the piece. I could enumerate many instances of such abuse by male paupers living out of the Union from which the relief is derived; but I know of no instance of such abuse by females, although there is much reason to suppose that they not unfrequently practise similar frauds.

It is more difficult to ascertain the earnings of females than of men. Mr. Hester, one of the relieving officers of the Henley Union, states, that slop clothes-makers will not give information as to the earnings of females, and discourage inquiries. He does not suppose that females in the receipt of relief work for less than others, but thinks they are less likely to beat out for work than those entirely dependent upon their own labour; and that the master considers them as supernumerary hands to be employed and paid when work is brisk; thus availing himself of their services to keep down wages.

Of females employed in paper and silk mills, there is not so much difficulty of ascertaining the amount of their earnings at the mills; but with that numerous class employed as char-women and laundresses, who change their employ with the day in the week, it is next to impossible to obtain a correct estimate of their receipts, even when under the constant supervision of the Union officers, and quite so when they reside in a distant place,

The policy of the regulations prohibiting relief to non-resident poor has been much questioned by persons receiving an immediate benefit from the continuance of the practice. The Guardians of the Aylesbury Union at the formation of the Union sent many of their female paupers to a silk factory at Tring, and made up their wages by a weekly allowance; but immediately the regulation prohibiting such relief was issued to the Union the Guardians discontinued the relief; and notwithstanding that many of the paupers endeavoured to obtain the continuance of relief out of the Union by throwing themselves on Tring parish, and insisting upon putting the parish to the expense of removing them by orders to Aylesbury, a distance of seven miles only, the rule has been strictly adhered to. The effect of this is that the wages paid to many of the hands are increased, and that those hands who formerly neglected to work full time go regularly to work, and so augment their weekly receipts. But not only are these advantages gained to the people, but the time of the Guardians is no longer taken up by attending to the disputes between the superintendent of the factory and the paupers. Since the regulation has been in force the superintendent, notwithstanding he has obtained many pauper children from London workhouses, and has advertised for one hundred additional hands, has written to the Guardians, requesting that relief may be continued to the hands whilst the silk trade continues in a depressed state. The tone of this letter is that of a person asking a favour, and is a strong contrast to the following, which was written only six months previous to the regulations determining the practice in the Aylesbury Union of sending the paupers to this factory, and paying part of their wages whilst employed there.

" GENTLEMEN,

" *Tring Mills, 5th November, 1839.*

" I AM duly in receipt of yours of 31st October, and am surprised that you should wish my attendance at your meeting to-morrow, since you are in possession of so much information on that important subject 'of correcting unruly lads for misconduct;' and I beg to say my time is too valuable to allow me to neglect my business for any such purpose, and any further correspondence on this subject will not be replied to.

" If you intend to exercise what I consider an undue interference with the hands sent here for employment, I shall be compelled to send them all adrift directly.

" I remain, &c.,

" for D. EVANS and Co.

" *To the Board of Guardians,
Aylesbury Union.*"

" HENRY ROWBOTHAM.

Under the present regulations relief is generally administered in a spirit of fairness to the rate-payer and rate-receiver; and it is only when the discretionary power entrusted to the Guardians is abused that the regulations can operate injuriously.

Those who watch the working of the law cannot but observe the necessity for steadily adhering to fixed principles, and the injurious effect of any proceeding which shakes the confidence of the poor in the permanence of the law. Nothing could afford stronger evidence of this than the discussions upon and subsequent passing of the Act enabling justices in petty sessions to make orders for the support of bastard children. It was very generally thought that the statute repealed the provisions of the Poor Law Amendment Act respecting illegitimate children; and with that impression numerous applications for allowances were made. At a meeting of a Board of Guardians attended by me, there were not less than ten applicants for allowances for illegitimate children. One of the applicants, who was the daughter of a farmer, was brought to the place of meeting by one of the Guardians. Her dress was of silk, and, judging from her appearance, she moved in a respectable sphere of life. I thought such a person would have shrunk from asking for relief; yet not only did she appear before the Board, but demanded weekly pay for her infant as a matter of right, alleging that the Guardians could not withhold it, since the Poor Law Amendment Act had been repealed. The effect of an application from this woman, brought as she was to the place of meeting in the chaise of one of the Guardians, cannot have operated otherwise than injuriously upon the minds of the other applicants.

At other Unions the mothers of bastard children also applied for allowances for their infants; and such demands are even now occasionally made. At a meeting of the Chipping Norton Board of Guardians in the early part of last year, a girl, 17 years of age, named Sarah Harling, belonging to Spilsbury parish, applied for an allowance for her bastard child. She said she thought the law had been altered; and acknowledged that she had stated to Mr. Ansell, the relieving officer, that the father of the child had offered her 25*l.*, but that she had refused to take less than 30*l.*, and that if she had got the money she should have said another man was the father of the child. She was surprised when the Guardians refused relief to her except in the work-

nouse, and said she had been told the law had been altered, and that she had a right to out-door pay.

I have, &c.,

H. W. PARKER,
Assistant Poor Law Commissioner.

ENCLOSURE IN MR. PARKER'S REPORT.

Letter to H. W. Parker, Esq., from the Rev. E. F. Glanville, Vice-Chairman of the Thame Union.

MY DEAR SIR,

Wheatfield, 26th April, 1841.

You ask for my opinion of the working of the order prohibitory of out-door relief in the Thame Union during the last winter; and you seem to consider that this is one of the Unions in which that order has been carried into effect with the least success. I presume that you have arrived at this conclusion from a knowledge of the fact that our workhouse had, during the winter, a greater number of inmates generally than at any time since the formation of the Union, and that the number of able-bodied men more than doubled (at the maximum) that in either of the two preceding winters. The accompanying table, which I have framed from the weekly returns of inmates, will show this difference in figures. The great and lasting severity of the weather was no doubt the main cause of this disparity; but there are other causes which help to explain it, to which I shall allude:—

Winter Four Months.	Greatest Number in One Wk.		Average Number per Week.	
	Able-bodied Men.	Total Inmates.	Able-bodied Men.	Total Inmates.
1838-39 .	34	234	28	200
1839-40 .	34	220	24	184
1840-41 .	72	370	46	280

The number of applications for relief through want of work was very great after Christmas. They were all met, of course, by orders for the workhouse. There were a few instances in which relief was sought on account of a large family of children unable to work, and of insufficiency of earnings to maintain them. These also received orders for the house; but I believe scarcely any availed themselves of them. I attribute this very much to a practice which has prevailed in different parts of the Union of late,—that of raising a private voluntary rate for the purpose of adding to a man's earnings small sums or a few loaves of bread weekly, to enable him to maintain a large family. This practice, even where great care and discrimination is exercised, is, I think, of doubtful policy. In most instances it must be attended with mischievous results.

However, the workhouse very soon became quite full, at last inconveniently so for a few days; but we were not at any time reduced to the necessity of giving out-door relief and work in consequence. I think the most remarkable fact which I have gathered from an inspection of the books is the great disparity between the different parishes as to the number of able-bodied men they sent to the house. As far as I have had means of judging, I should say that from most of the parishes the number of able-bodied men was not greater than in preceding winters; but two or three sent in a most undue proportion. For instance, Thame had 46 able-bodied men in the house from Christmas to Lady-day last, which included the worst of the winter); Long Crendon, 11; Sydenham, 8; while from Brill, which we generally consider one of our most pauperized parishes, and from which, in the preceding quarter, several able-bodied men came into the house, there were only two; and from other considerable parishes one, two, and three, of whom many remained in but a few days. The Thame men, with a few exceptions of single men, remained in the house all or the greatest part of the quarter, and many of these with large families. They are, many of them, men of bad character—poachers, petty thieves, idle—whom nobody likes to employ, and whom many think it is more desirable to keep within the workhouse, than that they should be at large to pursue their malpractices in winter evenings. I have no doubt that the almost total absence of work for able-bodied men in our workhouse induces many of this character to come in earlier than is necessary, and to be slow in departing. Hitherto, as I regret, the Guardians have resisted any proposals for introducing the means usually adopted of employing the able-bodied, some on the grounds of assimilation to gaol discipline, some through fear of the expense in the outlay. Not a week passed during the winter that there were not complaints against some of these men for disorderly and even riotous conduct; and when, on a break in the weather, the enclosure of a large common within reach of Thame afforded to any willing men an opportunity of employment at good wages, many of these men remained in the house, on the plea that the place was too far off.

By far the greater number of those who received orders for the house declined coming in. The relieving officer of our south district tells me “he thinks about one in seven of those who receive orders go into the house; but I am afraid that of the remainder a great number do not obtain work. These are the single men and those with two or three children; they have a great repugnance to the workhouse, of which the farmers are well aware, and for that reason (in some parishes) are not so careful to find them work as they should be; and thus, perhaps, they are worse off than men with large families, who if they have no work must immediately come into the house.” Moreover, these are helped in the way I have alluded to above. If, however, as it appears from this, and as some people maintain, there is in some parishes a surplus of labour for a considerable part of the year, it would be for the true interest of such men to seek a better market elsewhere; but from this Union, as yet, there has been very little home or foreign migration. My own opinion is, that in this Union, with the exception, perhaps, of one or two parishes, there is not a surplus of labour; and I believe the operation of the Poor Law, properly administered, will gradually show this

to be the case. I believe it may be observed, almost without exception, that this apparent excess of labour is confined to those parishes where, under the old law, the greatest abuses prevailed, and also where there is no resident gentleman or influential landowner. My own opinion is, that the law, if properly administered, will in time work the desired result of securing for the labourer steady employment at fair wages; but I did not expect that in this Union this should be produced immediately, nor that the influence which an evil system, long persisted in, had obtained over the feelings and habits of both labourer and employer would soon pass away.

A hankering after the old system, in some one or other of its parts, is too perceptible even now among the farmers in some districts; and if among these, of course among the labourers. Even at the Board of Guardians attempts are perpetually being made, at least indirectly, to revert to the old practice of making up wages. I believe that the Guardians, for the most part, are not themselves conscious of this; but this only shows how imperfectly at present the principle of the law is understood. I do not think myself that it is time yet to assume that the working has failed in our Union. Let us wait till we have reason for supposing that it is fully and generally understood and acted upon before we come to such a conclusion. In as far as it has been unsuccessful with us, I attribute it to the causes I have mentioned. It is scarcely necessary for me to observe that, under this view, I consider it would be most undesirable that our Board of Guardians should have a discretionary power of departing from the Commissioners' orders. Experience convinces me that it would be constantly much abused; and I think that the exceptions in the prohibitory order place as much power in the Guardians as is safe or prudent at present. I trust you will excuse the length to which these observations have extended.

I remain, &c.,

EDWARD F. GLANVILLE.

No. 2.

RELIGIOUS WORSHIP IN WORKHOUSES.

Letter from the Poor Law Commissioners to the Board of Guardians of the Liskeard Union.

*Poor Law Commission Office, Somerset House,
6th November, 1839.*

SIR,

THE Poor Law Commissioners have had under their consideration the correspondence which has recently passed between them and the Board of Guardians of the Liskeard Union, respecting the religious worship and instruction of the paupers in the Union workhouse, from which it results that the Guardians are desirous of receiving the Commissioners' approbation of the following four resolutions:—

1. That the ministers of all denominations shall be at liberty to attend at the workhouse, provided the individual ministers previously obtained the approval of the Board.

2. That such ministers shall have full liberty to attend at the house on any day, and during any hour of the day, subject only to their giving a week's previous notice of their intention so to attend.
3. That when so attending they shall be authorized to preach and read to and pray with any of the inmates, of whatever denomination they may be, who at the time shall not be unwilling to hear them, or refuse to receive them.
4. That such ministers shall be at liberty to go through the house, and read to, and pray with, any sick they may find there, who may be willing to receive them.

With respect to the subject of these resolutions generally the Commissioners refer the Guardians to the 19th section of the Poor Law Amendment Act, and to the opinions of the law officers of the crown upon the construction of that section, in the Appendix to the Fifth Annual Report of the Commissioners. (App. A. No. 3.)

The first and second resolutions appear to be consonant with the provisions of the 19th section of the Poor Law Amendment Act, which provides "that it shall and may be lawful for any licensed minister of the religious persuasion of any inmate of such workhouse, at all times in the day, on the request of such inmate, to visit such workhouse for the purpose of affording religious assistance to such inmate, and also for the purpose of instructing his child or children in the principles of their religion."

With respect to the third resolution, the Guardians will observe that the section of the Poor Law Amendment Act just recited, provides that "any licensed minister of the religious persuasion of any inmate of a workhouse, may, at the request of such inmate, visit such inmate for the purpose of affording him religious assistance." This section, however, does not authorize a licensed minister, who is *not* of the religious persuasion of an inmate of a workhouse, to visit him for religious purposes; and the Commissioners think that they would be giving an unwarrantable extension to the words of the Act in question, if they permitted ministers of religion to visit indiscriminately persons of all religious persuasions in a workhouse.

The Commissioners are therefore of opinion that the inmates of a workhouse, whether adults or children, who are members of the Established Church, should receive religious assistance and instruction from clergymen of the Established Church exclusively.

With respect to adult Protestant Dissenters, the Commissioners do not feel called upon to prevent them from receiving the visits of a licensed minister of any Protestant denomination, provided that the inmate requests his attendance.

The fourth resolution seems to the Commissioners even more objectionable than the third, inasmuch as it proposes to subject a sick person to the visits of a minister belonging to a different religious denomination from his own, and a sick person is often in a state of mind which renders him incapable of resisting any influence which may be exercised upon him unfairly, and with a view of shaking his former religious convictions.

The Commissioners desire to remark, in conclusion, that (although there may be cases in which the ministers of different dissenting deno-

minations may without impropriety attend an inmate of a workhouse who belongs to a denomination which is not their own) it is incumbent on the Guardians to protect the inmates of a workhouse from any influence bearing the appearance of an interference with their religious convictions.

Signed by Order of the Board,

E. CHADWICK, *Secretary.*

Peter Glubb, Esq.,

Clerk to the Guardians, Liskeard.

No. 3.

REPORT OF THE BOARD OF GUARDIANS OF THE MANCHESTER UNION.

Report of the Retiring Board of Guardians, of the Manchester Union, to their Successors, elected 25th March, 1841.

The Guardians of the Poor, immediately on their election to office, proceeded to make arrangements for carrying the provisions of the Poor Law Amendment Act into operation.

They divided the Union into relieving and medical districts, and appointed officers to the various departments.

The relief of the poor has undergone a preliminary supervision, and full preparation has been made for the incoming Board of Guardians to enter at once on their several duties.

They also considered it necessary to select from their body a "Workhouse Committee," who were specially requested to report as to the general state of the house.

In the progress of this duty, the Committee had occasion, from the unsatisfactory nature of the provision made for the children and infants, to report verbally to the General Board on their condition, when it was determined, in order to procure information on a subject of so much importance, to depute two of the Guardians to proceed to the schools for the reception of infant paupers at Tooting and Norwood, to inspect them, and to report as to the nature of those institutions.

The deputation consisted of Messrs. William Read and Thomas Hartley Williams, who, having submitted the interesting and excellent report to which their names are attached, it was approved, and incorporated with the Workhouse Committee's Report, of which the following is a copy:—

Report of the Visiting Committee of the Guardians of the Poor, appointed by the General Board at their Meeting of the 6th January, 1841.

Manchester Union, 15th February, 1841.

Your Committee having met from time to time at the workhouse, and having taken into consideration the various arrangements connected with that establishment, with a view to the future accommodation of the paupers of the Union, now beg to report, that, owing to the rapid increase in the population of Manchester, its inhabitants were induced, about the year 1790, to apply to Parliament for "An Act for providing a new Poorhouse for, and for the better Relief and Government of, the Poor of the Township of Manchester."

Under this Act a poorhouse was built, which was calculated to accommodate from 400 to 500 paupers; the population in 1801 being 70,409.

Owing to the great increase in the population of the township since that period, the poorhouse has been augmented from time to time, until it is now capable of holding about 1100 paupers; the supposed present population of the town being about 170,000.

It stands on three Lancashire acres of land, and there is abundant space for enlargement.

The number now in the workhouse is 1261, as under:—

Men	.	.	.	335
Women	.	.	.	490
Boys	.	.	.	242
Girls	.	.	.	194
				<hr/>
				1261

which being a larger number than can be conveniently accommodated in the present buildings, and all belonging to the township of Manchester only, it is manifest that increased accommodation will be required, in order to provide for the addition which the out-townships are likely to make to the number.

In giving a general description of the poorhouse we may commence at its entrance by the—

Porter's lodge, which is conveniently placed, being the only entrance to the house; and consists of a commodious day room and sleeping room, and other necessary conveniences.

There are not any probationary wards, but the governor and matron inspect the cases on admission, and distribute the paupers, as the nature of their circumstances may require, through the several wards of the house; it then becomes the duty of the nurses of the respective wards to take them to the bath room, and to wash and cleanse them thoroughly.

The bath room is convenient, and contains one warm and one cold bath, which have been found sufficient for their objects.

The men's wards are sufficient for the present inmates, and consist of seven sleeping rooms, one day room, and the use of the general yard for exercise; but which is open to the women going to and from the wash-house, and for other purposes; the present number of men is 335.

The women's wards, No. 1, consist of two bed rooms and one day room. No. 10, two sleeping rooms and one day room. Nos. 8, 12, 25, and 32, are sleeping rooms, but are not provided with day room. All the women have the use of two yards for exercise; the present number of women is 490.

The boys' wards consist of one day room, one sleeping room, and one yard, and a covered area for exercise, for about the number of 80; but at present they contain the excessive number of 120, and are exceedingly crowded, so much so, that six are often compelled to sleep in one bed. There are about 122 more boys distributed through other parts of the house, for want of room in the boys' wards, who are thereby exposed to many injurious influences both as regards health and morals.

The girls' wards consist of two day rooms, a kitchen, and three sleeping rooms, and also a playground; the whole adapted for only about 80, but now contain 110, and are also excessively crowded, so much so, that three are also often placed in one bed. There are about 84 more girls distributed through other parts of the house, for want of room in their wards, and, as before observed, are thus exposed to most injurious influences.

The sick wards consist of as follows, and are ample and convenient for the number at present in the house:—

MEN.	Present patients.	WOMEN.	Present patients.
Surgical ward, 2 rooms and a kitchen, adapted for 24 patients . . .	23	Surgical ward, 2 rooms and kitchen, adapted for 24	23
Medical ward, 2 rooms and kitchen, adapted for 30	28	Medical ward, 3 rooms, kitchen, nurses' room, servants' room, and bath room, adapted for 40 . . .	38
Old men's hospital, consisting of 3 dry comfortable cellars and kitchen, adapted for 54	16	Old women's hospital, 6 dry and comfortable cellars, to the front, to which there is not any day room attached, but the inmates have the use of the general yard, adapted for 48	11
Itch ward, 1 room, will hold 12 . . .	2	Women and girls' itch wards, 2 rooms, adapted for 30.	21
Boys' itch ward, 1 room, adapted for 12	4	Old women's sick wards, 4 rooms and kitchen, adapted for 30 . . .	28
		Lying-in ward, two rooms, adapted for 8	6
		Boys and girls' sore-head ward, 2 sleeping rooms, 1 day room, and yard, adapted for 80	53
		Children's sick ward, 1 room, adapted for 18	13

There are other sick patients in the general wards.

The dining room, owing to the great increase in the inmates of the house, is insufficient, and is only capable of accommodating about one-third of the present number of paupers in the house; it ought immediately to be enlarged.

The schools consist of one apartment for boys and another for the girls, and are well adapted for the purpose; in the boys' there are about 86, and in the girls' about 80 scholars; there is a good master to the one and a competent mistress to the other. Adjoining the girls' school is a room appropriated to the purpose of teaching sewing and knitting, which is calculated to afford accommodation for about 30.

The lunatic wards consist of 3 day rooms, kitchen, 26 sleeping rooms, and yard; they are convenient, and more than sufficient. There are only 10 patients in them.

The medical department.—The surgery is commodious and conveniently situated, so that out-patients may have access to it. There is a resident surgeon, and there are also an honorary consulting physician and surgeon.

Religious provision.—The chapel is capable of accommodating about 400 persons. There is a resident chaplain, whose ordinary duties are to read prayers morning and evening in the dining room, to hold two regular services in the chapel on Sundays, to have public prayers in the chapel on Tuesday and Thursday afternoons, to visit the sick in

the wards, and to superintend the schools. Provision is also made for the Roman Catholic inmates; their priests hold two regular services on the Sabbath, and render such attentions on the week-days as to them may appear necessary.—The number of Roman Catholics at present in the house is about 100 adults and children.

All the inmates who are able are required to attend the services, as far as practicable.

Workshops.

The joiners' shop is sufficient to employ four men, who are usually engaged in making coffins for the deceased in and out poor, and that number are employed; more room is wanted.

The weaving shop will employ six men and two women, of whom there are that number; more room is wanted.

The pin shop will employ 70 boys, who work one-half the day and attend the school the other half; that number are now engaged in that occupation.

The tailors' shop has convenience for the employment of eight persons, who are usually engaged on articles of clothing for the house; six are now employed: more room is wanted.

The shoemakers' shop will employ eight persons, who are always engaged in making and repairing articles for consumption in the house; that number are now engaged: more room is wanted.

The kitchens, larder, milkhouse, bakehouse, bread-store, and cellars, are ample and convenient.

The wash-house is insufficient, being not more than one-half the necessary size.

The store or stock rooms are fully sufficient.

The pass and vagrant wards are suitable and convenient.

Dietary.—We are of opinion that the dietary requires a careful revision, and the quantities of food per head determining more accurately.

All the men and boys above 14 are allowed one day in four weeks to visit their friends; namely, from eight o'clock in the morning to six in the evening in summer, and to four in the afternoon in winter. The women and girls above the age of 14 have a similar liberty, but on a different day.

This liberty is much abused by an exchange of clothing, and in other ways, when out—by drunkenness, and other disorderly conduct,—and is stated by the governor to cost the leypayers a large sum annually.

The Committee have to notice the absence of those detailed regulations for the management of the workhouse, and of efficient checks upon the stores and provisions of the establishment, without which it is impossible to control the expenditure of the workhouse to the satisfaction of the Guardians, or to afford proper protection to the interest of the leypayers at large.

The Committee are not disposed, at this early stage of the proceedings of the Board, to recommend any greater outlay than the exigencies of the Union will justify.

They, however, conceive that probationary wards should be provided in which the paupers should be placed on admission, until they shall have been examined by the medical officer; and that more extended accommodation should be made for “dining” the paupers. The wash-

house should also be enlarged. It is indispensable also that greater accommodation should be provided for the employment of the poor. Various other alterations will be necessary also, should the Guardians be disposed to carry the recommendations out.

Your Committee recommend,

First. That the rules and orders which have been carefully examined, and which are herewith submitted, for the management of the workhouse, be established, under the approval of the Commissioners.

Second. That the dietary now in use at the workhouse be carefully revised, and the quantities per head fixed.

Third. That proper checks be kept upon the stores and provisions of the workhouse, to enable the auditor to ascertain whether the consumption of provisions and other stores agrees with the prescribed allowances to the inmates.

Fourth. That the children be removed from the workhouse at Manchester, and placed in some suitable separate establishment. The advantage of such an arrangement will be, that accommodation for an additional number of adult poor in the Manchester workhouse will be afforded, and it will assist the Guardians in the performance of a most important and responsible trust; inasmuch as the poor and destitute children, who have an especial claim to the protection of the Guardians, will be separated from injurious influences; and it will enable the Board to establish such a system of religious, moral, and industrial training, as shall be useful to them in after-life. Upon this subject the Committee beg to recommend the Report of Mr. Read and Mr. Williams, who have visited the establishments at Norwood and Tooting, to the careful consideration of the Board of Guardians, and they strongly recommend that their views be carried out by the Board.

Fifth. That the plan of providing accommodation in the workhouse for the chaplain and surgeon be discontinued, and that in lieu thereof they be allowed such additional salary as the Board may deem proper; and that they respectively reside within a quarter of a mile of the workhouse.

Sixth. That the practice of supplying the surgery with drugs be discontinued, and that an extra allowance be made to the surgeon to find all medicines and appliances for the treatment and cure of disease or accident.

Seventh. That a storekeeper or assistant be appointed at £. per year salary. That a porter or lodge keeper be appointed at a salary of £., whose duties are defined in the proposed regulations, and who shall keep a book in the form prescribed, to be laid before the Guardians weekly at their meetings.

In conclusion; as many matters of detail, in reference to the appropriation of the rooms, and other matters in the workhouse, will depend upon the views taken by the Guardians, and the suggestions made in this Report, the Committee do not feel justified in offering any further remarks, until the Guardians have decided on the expediency of adopting the arrangements proposed.

THOMAS BINYON.

JOSEPH DEAVILLE.

WILLIAM READ.

THOMAS H. WILLIAMS.

To the Guardians of the Poor of the Manchester Union.

GENTLEMEN.

3rd March, 1841.

HAVING been deputed by you to examine and report upon the establishments which have been formed in the neighbourhood of London for the reception and training of pauper children, we now beg most respectfully to lay before you the result of our inquiries.

On Thursday, February 18th, in company with Mr. Assistant Commissioner Mott, we proceeded to the establishment of Mr. Drouett, at Tooting, near London, where about 600 pauper children are received from the various parishes in and about the metropolis, and where they are maintained at a charge to the parochial authorities of about 4*s.* 6*d.* per head weekly.

We first inspected the schools, in which about 300 are daily taught, conversed with the teachers, and inquired respecting the system or tuition adopted. We found the principal teacher a person of great intelligence and peculiarly fitted for his duties, and who, having been educated in Scotland, employs the Scottish method of tuition, using principally the class-books of Mr. M'Culloch. We examined the pupils, both boys and girls, in the various branches of the education they pursue, such as reading, grammar, arithmetic, writing, and natural history: and also, in particular, we inquired into their knowledge of the sacred Scriptures, and the manner in which they are accustomed to hear them read and explained. We found great occasion of satisfaction in all these, and were also much pleased to find that singing was taught in an excellent manner: we listened with delight to the beautiful and impressive harmony with which a hymn and moral song were performed by about 120 of them, many of whom did not exceed five years of age.

We next examined the various occupations in which the remaining 300 were employed. One party was working in the garden and grounds under the superintendence of a gardener; another was engaged in the tailoring department; a third, shoemaking; and others in basketmaking and tin-plate working.

The shoes and clothes are mostly made, and all are repaired, within the establishment itself; and the boys are taught successively all the *elements*, at least, of these various branches of industry, in a systematic order, until they are apprenticed or placed in situations by the officers of the parish to which they may belong.

We next examined the occupations peculiar to the female sex, in which they were also employed in parties. Some were washing, others making and repairing female garments, busy in the laundry, or cooking for the establishment; but all, both boys and girls, appeared to be under the direction of competent *paid* (not *pauper*) servants, and quite out of the influence of pauper associations. Into everything there was infused a spirit of industry, order, cheerfulness, and alacrity, most gratifying to behold.

On visiting the dormitories and sick wards we found but *two* children at all indisposed; and we were shown what strongly confirmed our opinions of the excellence of such an institution as this, viz. various testimonials from employers to the characters of many whom

they have received as servants, and who had been trained in the establishment.

We inquired particularly as to the immediate moral effects produced upon these young persons by this superior course of training, and we found, that although the majority of them are destitute and orphans, and very many are beggars' children, with which the streets of the metropolis have, until of late, been much infested, yet that the habits of pilfering, falsehood, and deception, which many of them had unhappily imbibed, and which were apparently ineradicable, are soon overcome by the force of better example and judicious discipline.

The influence of religious culture in producing these beneficial effects is, of course, chiefly depended upon; and for this purpose the spiritual concerns of the establishment are placed under the immediate superintendence of a clergyman of the Church of England, who resides in immediate contiguity to the institution. The surgeon is also similarly located, and is in daily attendance.

We next proceeded to Norwood, where the establishment of Mr. Aubin is situated. It contains at present from 1200 to 1300 children. This, like Mr. Drouett's, is composed of similar inmates from the metropolitan and other parishes; but being under the more immediate notice and assistance of Government, its proprietor is better enabled to carry out his beneficial operations; and hence it necessarily admits of, and exhibits, more completeness in its detail and general management. It has thus become, very deservedly, the general model on which most similar institutions are now formed.

We pursued the same course and objects of examination and inquiry as we had previously done at Tooting; and we were most amply repaid for our interesting labour. We commenced with the boys, and heard their various branches of study and course of lessons, and also listened with much delight to their scientific singing. The knowledge of divine truths, and of the general subjects of the historical portions of the sacred Scriptures, they evinced, was highly satisfactory to us: the Bible is here employed in an entire form.

Their week of labour is divided into three days of mechanical employment and three days of mental cultivation, and which are so occupied alternately. We saw the various avocations in which all who are of suitable age are successively instructed; and we learned that all the clothes, for both males and females, and also the shoes, are made by themselves. The tin-plate working, joinering, and iron and brass work, necessary for the whole establishment, are executed by the almost infantile inmates; of course under the constant superintendence of competent paid instructors in the various branches.

The form of tuition is a judicious arrangement of selections from both the Scottish and Irish systems, with some of the German and Pestolozzis forms also subjoined; but what struck us most forcibly was, the surprising degree of intelligence we witnessed in the infants' school: we listened with delight to the long exhibition of their knowledge of many of the subjects contained in the Scriptures. Their ages appeared to be from three to five years.

A large class of those youths intended for seafaring occupations are placed under the direction of a veteran tar, at whose command they perform all the evolutions peculiar to seamanship, and man and

rig the model of a perfect ship of war 240 feet long, with all its sails and tacklings, which has been fitted up for their instruction by Mr. Aubin. It has recently also been furnished with four large brass cannon from the Admiralty, by the command of Lord John Russell, and these are fired by the nautical pupils on special occasions.

We proceeded, in like manner, over the female part of the establishment; and, as on the former occasion, so we here noticed the various operations of domestic economy were industriously proceeding. The labours were relieved by singing, and every face was lighted up with a smile of happiness and contentment; indeed, as one proof of the satisfaction of the little inmates, we only saw two in tears among more than 1000, whom we diligently observed during a period of several hours.

In the female school we found about 400 pupils, many of whom, though very young, exhibited a beautiful and most interesting appearance: special attention is paid to their habits of cleanliness, both of person and dress, and their hair is kept in a state of peculiar neatness and simplicity. Excepting for such instruction as is essential to be imparted by females to those of their own sex, Mr. Aubin finds it most beneficial to employ male teachers exclusively; but we found all the teachers with whom we conversed were well informed, and apparently religious persons: and the peculiar order and respectful behaviour which are apparent through the whole establishment sufficiently attest their competency to the duties assigned to them.

The dormitories are simple, airy, and perfectly clean. The dietary allowed, the course of education pursued, and the mode in which their time is occupied, are subjoined for the information of the Board.

One of the peculiar advantages resulting from pursuing this admirable system of training the unfortunate pauper children is this, that in consequence of the habits of goodness and industry here acquired, scarcely any male or female can remain in the establishment longer than to attain the age of about 13 years, without an opening offering for employment; and so little do its arrangements and character resemble a poorhouse domicile, that very many who have been trained within its walls, and who are now parents themselves, and in highly respectable circumstances, pay annual visits to the institution, and acknowledge in grateful terms the benefits of every kind that have accrued to them from example and habits there witnessed and acquired. Indeed, to ourselves, it appeared to present more certain prospects of rescuing its once unfortunate inmates from the vice and misery to which they had been formerly exposed, than any institution with similar objects we had ever before inspected.

We found that no corporal punishments are here allowed, or indeed required. Those who are incorrigibly depraved, and beyond the power of the best of means to correct, of which there are very few, do not long remain in the establishment, but generally relinquish it in a voluntary manner.

A style of mild and winning address is uniformly adopted towards the pupils by the superintendents; and it has been remarked in numerous instances, that those who came to the institution brutal and degraded by former habits and vices, speedily become transformed in character and behaviour, and raise themselves into a superior class of teachers and monitors, showing a susceptibility of moral impression and intellec-

tual attainment that could not before have been anticipated. It may with propriety also be added, that a training school for teachers has been established at Battersea, near London; and thus one great objection to the founding of similar extensive establishments, from the known deficiency of suitable instructors, is at once obviated.

In concluding our report, we trust that you will permit us to express our fullest approbation of the valuable institutions we have thus personally inspected; and at the same time to declare, in the strongest manner possible, our conviction of the vast advantages that must result to this town and neighbourhood from the establishment of one similar in design and management.

To the unfortunate inmates, for whom such arrangements are essential, the benefits are unquestionable and immediate. They, by no culpability chargeable on themselves, are cast upon the sympathies, and claim the assistance, of the public at large; and we are fully persuaded that they will most amply repay to society whatever exertions may be made for their rescue from ignorance and vice.

To the rate-payers, by whom the institution that we now urgently recommend must be supported, the advantages will be not less certain. By it the great objects of economy and benevolence will be at once secured and most effectively combined. It may be made of sufficient extent to comprise the pauper children not only of our own Union, but of the others also in our immediate vicinity. Thus the cost of individual maintenance will be materially diminished, while the philanthropic purposes of the founders will be more extensively applied, and more certainly realized, than can ever be effected by the efforts of any single person, how benevolent or wealthy soever.

We also conceive that advantages of the most durable kind must result to the public at large. Pauperism, and the habits and conduct almost inseparable from pauperism (and which, alas, are often entailed upon successive generations), will either be entirely cut off, or certainly most effectually checked. The introduction of a new class of individuals to society will be hereby effected, viz. of destitute orphans and young persons, who can have no other claim to respect and encouragement than that which is founded upon intrinsic goodness and propriety of conduct, and which will be here imparted by judicious moral discipline. We also conceive that the *very mode* of training to be employed in the establishment will operate most beneficially, by recommending to all who witness it (as it did to ourselves) the instant adoption, and proving the paramount advantages of order, industry, and sound religious principle, from which alone durable prosperity to families or communities can be expected to flow. It ought to be added, that the Poor Law Commissioners have most kindly offered to contribute to the institution whatever assistance it may be in their power to confer.

Of course we recommend that the institution, when established, shall be open at all proper times, both to the parents of the inmates, and also to the public at large; thus obviating at once any charge of cruelty or unworthy secrecy of design.

The object we have in view has been the recommendation of such a course of proceeding, as, without the possibility of objection, must secure the approbation of all who are desirous to combine the truest

philanthropy with the highest possible utility; and if these important objects be secured, we have no doubt but the utmost gratification that can arise from benevolent intention, and judicious and zealous effort, will be largely enjoyed by all who may be in any manner instrumental in carrying out the arrangements now proposed.

*To the Guardians of the Poor
of the Manchester Union.*

WILLIAM READ.

THOMAS H. WILLIAMS.

Concluding Remarks.

With reference to the foregoing reports, the retiring Board of Guardians are desirous of suggesting to their successors the importance of making such alterations in the present workhouse as shall enable them to obtain a better and more effectual division of the classes, both as relates to the day-rooms and yards, being convinced that the good order and moral influence produced by such division will contribute both to the comfort and improvement of the inmates. They likewise think it desirable that the accommodation for dining should be greatly increased; and, as the house has been very much crowded for the last three years (so much so as to render it necessary to rent a large building in Mayes-street, for the surplus inmates), that the workhouse should also be enlarged, so as to furnish accommodation for 500 more individuals. But the subject that has demanded their most serious consideration, and which they wish to lay before their successors and the rate-payers at large, is the situation of the pauper children under their care. It will be perceived from the report, that in the workhouse alone there are 436 boys and girls; these are receiving about three hours per day instruction in reading, writing, and accounts. Many of them, from want of accommodation, are dispersed over the wards of the *adult* paupers. And when it is borne in mind that a great number of the inmates of a workhouse consist of individuals indolent in their habits, or whose vices have reduced them to their destitute circumstances, it will be manifest that these children may be subjected to serious moral contamination. In fact, there are not wanting instances of families for three generations becoming residents within the walls of the workhouse.

In addition to those in the poorhouse, there are about 168 children, principally orphans, boarded out with families, in Manchester, Eccles, Patricroft, Barton, and elsewhere, at from 1s. 6d. to 2s. 6d. per week; and though it is believed that most of them are comfortably provided with food and lodging, yet, generally, the only education which they receive is obtained at Sunday and infant schools. Besides these, there are a large number of children belonging to widows who are receiving out-door relief; but owing to the crowded state of the workhouse they cannot be admitted, and, from the extreme poverty of their parents, are leading a life of vagrancy, and in all probability are preparing to form a future generation of paupers or juvenile offenders.

The retiring Board of Guardians strongly recommend to their successors the forming of an establishment entirely distinct, and at a distance from the present workhouse, for the reception of children under 15, where they may be carefully trained in habits of industry, and receive a sound moral and religious education. By this means they trust that

the children will be so far fitted to fill respectable stations in society as to prevent them from sinking into a state of pauperism,—a result too often the case with the offspring of those who have once become dependent on parochial relief.

By a provision under the New Poor Law, the cost of such an erection will be advanced by Government, the repayment of which by the Union will be extended over a period of 20 years.

In conclusion, although the late Board of Guardians have not had the opportunity of observing extensively the working of the New Poor Law in the Manchester Union, arising from their not having been called upon to administer relief under it; yet from what they have seen, (though in many particulars it, no doubt, much resembles the system heretofore adopted in this town,) they are of opinion that it is calculated to induce greater vigilance and watchfulness over the workhouse, the officers, and the expenditure of the public money, and that the comforts of the poor are likely to be much better attended to under its operation.

N^o. 4.

REPORT OF THE BOARD OF GUARDIANS OF THE
CHORLTON UNION.

Board Room, Union Workhouse, 6th March, 1841.

THE Guardians of the Chorlton Union have the pleasure to lay before the rate-payers and the public a short statement of the operation of the New Poor Law in this district during the year 1840.

In doing so, it is matter of great regret to have again to refer to the continued existence of a depressed trade, and consequently of scanty and precarious employment for the industrious operatives.

In certain localities in the Union, particularly in Ardwick, Gorton, and Openshaw, the pressure of the times has been more severely felt than for some years previous; several large manufactories have been entirely closed, and others have been in partial operation only.

The long-continued distress has had the effect of wearing down a class of persons seldom remarkable for habits of foresight or frugality, but rather living on and even anticipating the labour of the day; and the increased introduction of machinery in cotton-mills, in substitution of manual labour, having placed upon the labour market a larger supply of persons, especially of those formerly occupied in cotton-spinning, it is not a subject of wonder that a prompt application to the Board of Guardians now follows on a very slight suspension of the ordinary means of obtaining a livelihood.

It may be worth consideration whether the efforts of the benevolent, and those concerned for the welfare of the working population, may not be well directed in pointing out and urging upon them, with repeated injunctions, the propriety of looking for employment where it can be found, in other forms than those which are manifestly superseded by the improvements in and adoption of mechanical labour. No body of operatives are more wretchedly clothed, paid, and fed, than the hand-loom weavers; and yet no class of persons are more difficult to be persuaded that it is for their interest no longer to bring up their children to the occupation, in following which they have suffered so severely.

On the annexed page will be found the financial statement of the Union. It exhibits an increase of expenditure in the townships of Ardwick, Hulme, Gorton, Levenshulme, Didsbury, Withington, Burnage, and Openshaw, of about 300*l*. All these townships are subject to the influence of the cause previously referred to, and to that the increase of relief is entirely attributable.

On a comparison with the expenditure for the three years previous to coming into Union, there is a balance in favour of the Union of 613*l*. 12*s*. on the expenditure for the year 1840; and comparing the three years previous and the three years subsequent to the Union coming into operation, there appears a pecuniary advantage in favour of the new system of 822*l*. 14*s*. 8*d*. per annum.

Upon the method adopted in making out this statement, it must be observed that it is, as it purports to be, a strict comparison of the sums expended upon the relief of the poor, and all the expenses connected therewith, and has no reference to the *general* disbursement of the amount raised under the denomination of poor's-rate, which includes payments for county-rates and other sums not immediately connected with the relief of the poor; but paid for the sake of avoiding additional collections, out of the fund commonly termed poor's-rate.

The Guardians have, in the course of the September quarter of the past year, entered upon the occupation of the new workhouse, which they have recently erected on the Stretford new road, in the township of Hulme.

The advantages of the change are too obvious to need any further remark, than that as the poor are now immediately under the supervision of the Guardians, the necessary discipline of the house, its proper management, the comforts of the sick and infirm, the education and advancement of the children, and the moral and orderly conduct of the inmates generally, are entirely under the watchful care of the Guardians, who are perfectly acquainted with the whole economy of the establishment.

In completing and furnishing the Union workhouse, the Guardians have had in view a rigorously careful expenditure of the funds of the rate-payers, and economy has been strictly studied in the erection of the house. The expense is calculated to be under 9,000*l*., of which 2,772*l*. has been paid for the land required.

The principal portion of the sum requisite for this purpose has been borrowed on interest, at the rate of 4*l*. per centum per annum, from the Exchequer Loan Bill Commissioners, and there is every reason to believe that the remaining moneys will be obtained on the same terms; and the whole amount will be repaid by the Union in 20 yearly instalments, each township contributing to the repayment in the proportion in which it is assessed to the common fund. In the Appendix will be found the amount charged to each township annually on this account.

An allusion was made in the last report to an arrangement then existing between the Guardians and T. J. Trafford, of Trafford, Esquire, in order that employment might be afforded on certain moss land, situate on his estate in Barton, for all such able-bodied applicants for relief who had been deprived of their customary means of obtaining subsistence. This plan has been highly approved of by the Guardians, as its results amply justify; and finding, as they do, that in seasons of distress many

parties apply for relief who are disinclined to labour, it affords a certain test of the measure and reality of the destitution alleged to exist. In the month of July last the Guardians concluded another arrangement with Mr. Trafford of a nature more permanent, and they have now the satisfaction of being in a position to offer work and suitable remuneration to all those who apply for relief and are really desirous of employment. It is, without doubt, owing to this cause, that the relief given in the Union, during the past year, has not increased in the same ratio as in other Unions and places in the immediate neighbourhood.

A proposal having been made to the Guardians to take into Union some neighbouring townships still remaining under their own government, the Board, after due consideration, has consented to accept the charge of the populous and extensive district consisting of the townships of Barton-upon-Irwell, Urmston, and Flixton. The Guardians have agreed to this, in order that, as little or no additional expense will be incurred by the general fund of the Union, and none to the townships individually, the arrangements will be highly advantageous to all the townships of which the Union now consists, as of course the expenses defrayed by the common fund, amounting to about 1500*l.* per annum, will in future be divided amongst 9000*l.*, instead of 6400*l.*

The Guardians earnestly hope that the same good feeling may be found to prevail amongst the gentry, merchants, and others resident in the localities added to the Union, as they have hitherto experienced in other neighbourhoods, and they doubt not that the same success will attend their efforts which they are now able to refer to.

An Act to promote the extension of vaccination has become law during the past year, and the execution of its details has been entrusted to the Guardians of the poor. The Guardians of the Chorlton Union have accordingly entered into contracts with medical practitioners of great respectability, to vaccinate all persons who may apply to them for that purpose. They have also appointed convenient stations in every township, where parties may attend at certain fixed times; and they earnestly hope that all persons will endeavour, by diffusing information on the subject, to promote the benevolent and humane intentions of the legislature.

In the Fourth Annual Report of the Poor Law Commissioners, allusion is made to the desirableness of educating pauper children; and in the new Act, which they now seek to obtain, provision is made for power to combine Unions for the management of the infant poor. The Guardians wish to record their opinion of this important contemplated measure, as being, in their judgment, extremely desirable and highly beneficial. To give the children of paupers resident in workhouses a suitable education, to train them up in habits of industry, and to provide them with the means of obtaining their future livelihood, is one of the greatest boons that can possibly be bestowed; and the advantages are enhanced by the consideration that by a separate establishment for the purpose, all risk of contamination and the formation of injurious habits from association with confirmed paupers is avoided, and every opportunity afforded, by proper discipline and judicious treatment, of rendering those who might otherwise be outcasts, or at least paupers, on society, creditable and industrious members of the community. The extensive establishment at Norwood, near London, has fully realized all

these anticipations; and the Guardians will be prepared to take into consideration the propriety of availing themselves of the advantages which may offer from the establishment of a similar institution in this vicinity.

The Guardians of the Chorlton Union willingly add the testimony of their experience, during the past year, of the operation and tendencies of the Poor Law Amendment Act, to the impressions before recorded. They find no reason to differ from, or to modify the sentiments already expressed by their predecessors, and content themselves, therefore, with stating their complete and entire acquiescence in them.

By order of the Board,

JOHN LATHAM, jun.,

Clerk to the Guardians of the Poor of the Chorlton Union.

No. 5.

REPORT OF THE BOARD OF GUARDIANS OF THE STOCKPORT UNION.

At a meeting of the Board of Guardians for the Stockport Union, held the 4th of March, the following Report was received, read, and approved; and the Board directed it should be printed and distributed to the Guardians and principal rate-payers:—

REPORT of the Proceedings of the Board of Guardians of the Stockport Union during the year commencing March, 1840, terminating March, 1841.

One of the last acts of the Board of Guardians for 1839-40 was to record its opinion that if the Guardians performed their duty, the New Poor Law was admirably adapted to the object for which it was intended.

The present Board of Guardians was then elected, and at the expiration of their year of office it may not be without its use to take a glance at what they have done during the year, and to see how far the opinion of the late Guardians has been confirmed, and whether the present Board has fulfilled the trusts reposed in it by the rate-payers.

The present Board of Guardians, on entering into office, demonstrated its determination to be strictly Guardians of the poor and curators of the general interests of the rate-payers; it discarded all party motives; and, to prevent everything that should have a tendency to produce disunion, much less discord, at any of its meetings, its first measure was to establish a code of by-laws for its guidance. The result has been, that not the slightest misunderstanding has existed at the Board during the past year.

The Workhouse Committee was appointed from such of the Guardians as from local residence were likely to be able to attend to the superintendence of the workhouse establishment and the school then forming at Heaton Norris, and to the carrying out the general orders of the Board. This committee was open at all times to any one of the guardians who should be inclined to attend.

This committee has devoted much time and attention to its duties, and has materially assisted the Board in carrying out its measures, and

in offering such suggestions as appeared important to the beneficial working of the Poor Law in this populous manufacturing district.

The Board very early turned its attention to the mode of administering relief, which appeared capable of amelioration: aware of the great difficulties in the way of the relieving officers satisfying the expectations of applicants for relief, and in acting strictly in conformity with principles of justice to the ley-payers, the Board, in order to give each applicant full opportunity to have his claims duly considered, strictly enjoined that in all cases the poor should have free access to the Board; their applications, however fraudulent or unreasonable, have been listened to with patience and forbearance; and from the few complaints against the officers, none of which have in any case been substantiated, the Board is convinced that on this ground cause for complaint has not during the past year existed.

Satisfactory arrangements were also made with other townships as to the affording assistance to their out-town's poor, by which means difficulties exceedingly troublesome to the late Board were removed. Improvements of importance were likewise effected in the removal of the poor to other townships, and in the sending of Irish paupers to their own settlement, the expenses being placed under the check of the committee, which also controlled the manner in which the removal should take place—two alterations which were much wanted. The due registration of all removals has also been provided for, and a digested account of all that have taken place for a considerable number of years within the different townships in the Union, with an index thereto, is in a state of preparation.

The Board of Guardians has, during the present year, lessened the expenses of the Union, by reducing the number of relieving officers from five to three. This reduction was not made from a wish to exercise economy at the expense of the comforts of the poor, but from the conviction that the duty would be more efficiently performed, and the result has fully verified the expectation.

The receiving and paying of pensions to pensioners, secured by assignments of their pensions, has been placed on a more unobjectionable system, being now fully under the control and inspection of the Board.

Having thus adverted to a variety of matters, which, having come under the especial notice of the Board, have been materially modified, let us now turn our attention to a subject of paramount importance, and by some considered the keystone of the New Poor Law system, and without which the whole would, in a great measure, be ineffectual—viz., the education of the poor; the withdrawing them from the baneful influence of hereditary pauperism.

The late workhouse at Heaton Norris, with the approbation of the Poor Law Commissioners, having been taken for the purpose of a school, or, if a sufficient number of scholars could not be found, to be in part used for the infirm and aged poor; about the 1st January, 1840, possession of the premises was obtained, a schoolmaster and schoolmistress appointed, and the commencement of the school would then have taken place, had it not been discovered that the Board of Guardians had been deceived as to the qualifications of the appointed schoolmistress; the intended master and mistress had to resign their appointments, and others were appointed in their stead. The formation of a

school from the very lowest class of the population proved a task of great difficulty : much patience was required, many adverse circumstances occurred, and the attention of the Board being engrossed with other objects, but little progress had been made when the present Board of Guardians entered upon office.

The school had the early and serious attention of the Board : cleanliness had to be inculcated, disease to be eradicated ; and that the children might be able to attend a place of divine worship, it was requisite that they should be decently clad. It was considered proper that their clothing should be neat, due regard being had to economy, warmth, and durability. This being satisfactorily effected, the school began to assume a more pleasing aspect, and the improvement in health, manners, and attainments of the children, was creditable to those engaged in this important department.

An infant-school was early discovered to be essential to the well-being of this system. The formation of one was carried out with diligence, and the Board was fortunate in discovering a young woman eminently qualified for the task of tuition. In a few months the infant-school was established and brought into a state of efficiency certainly not to be surpassed by any other in the neighbourhood ; it now numbers upwards of 60 children. The girls' sewing school numbers 20, and the boys' school 50. The girls are taught reading, writing, and arithmetic, besides sewing and knitting. The boys are instructed in reading, writing, and arithmetic. The larger boys are a portion of their time employed in shoemaking and tailoring, and the elder girls in housework ; but this industrial part of the training has not been carried out to the extent designed, for want of proper conveniences.

Thus, in a short space of time, has been raised up from among the children of the most distressed and pauperized classes, 130 scholars, many of them orphans, others deserted by their parents, some the children of widows, others the offspring of those who are incarcerated for crime : many by this means have been rescued from the most degraded employments—from the vortex of misery and crime, and placed in a situation to receive religious and moral instruction, to be influenced by good example, by habits of industry, and fitted for responsible places as apprentices and domestic servants ; they have now a fair chance to be for ever removed from the degradation of pauperism, and made useful members of society.

The Guardians entertain a strong conviction that this plan of education is calculated to relieve the rate-payers from a heavy burden, and will tend to eradicate the baneful malady of hereditary pauperism.

In carrying out this plan of educating the children of the indigent poor, a strict regard to economy has been practised, and a system of industrial labour has been carried out, so far as the circumstances of convenience would admit. But as the accommodation at the house at Heaton Norris was inadequate to the full development of an industrial school, and as the Board of Guardians did not see the propriety of laying out the money of the Union on premises belonging exclusively to a township, and as that township was not willing to make the alterations required, the propriety of erecting a Union workhouse was forced upon the Guardians, and a special meeting was convened for the consideration of that subject.

At this meeting it was stated that the premises at Heaton Norris were inadequate to the wants of the family, and that a considerable outlay was required to render them equal to the accommodation of the then number of children. It was also shown that the workhouse at Stockport was not sufficiently large for the purposes of the Union; that owing to the infirmary, commonly called the Cholera Hospital, having been taken away by the railway company, another building was necessary, which the township of Stockport was not willing to erect; that in the present house there was not any convenience for setting to work the able-bodied paupers, no chance of properly classifying the inmates of the house, the comforts of the infirm could not be attended to, the idle could not be put to work, nor the refractory be properly dealt with; thus idleness was encouraged, and moral discipline rendered impossible. It was also proved that the Union workhouse would be a great saving of expense to the rate-payers, and of incalculable advantage in other respects. On considering the subject, the Board unanimously determined that it was expedient to build a workhouse; they therefore communicated their resolutions to the Poor Law Commissioners, who concurred therein. Necessary steps were taken to procure plans and specifications; and a very eligible site being offered at a cheap rate, the Guardians proceeded to make selection of their plan; and having adopted the admirable plans of Mr. Henry Bowman, of Manchester, architect, the money necessary for the building was obtained through the assistance of the Poor Law Commissioners from the Exchequer Loan Commissioners, at 4 per cent., re-payable in 20 years; and the necessary contracts were entered into for carrying forward the building on terms satisfactory to the Guardians.

The utility of a new workhouse may to those not fully acquainted with the subject be of a doubtful character, but the Board of Guardians confidently believes that the measure is based on the interest of the rate-payers, and is in unison with the true spirit of humanity as regards the poor; it is calculated to be one of the most efficient means for checking improvident expenditure and effectually to alleviate the distress of the most indigent.

Comparative Statement of Expense of Workhouse.

The present workhouses are calculated to contain 300 persons, which, at the present rental of 300*l.*, is 20*s.* per head per annum.

The new workhouse will contain 540 persons. The rental will be 372*l.*, averaging 13*s.* 9*d.* per head, a saving of upwards of 30 per cent. per annum.

Having pointed out the great want of accommodation in the present workhouse, it may not be amiss to show how far this will be remedied in the new house.

The house is so formed that the whole of a family may be classified in the manner directed by the Poor Law Commissioners; the comfort of the aged and infirm is duly provided for, and the younger paupers, free from the contamination of improper associates, will be instructed in habits of industry, and the vicious placed under due restraint. Workshops are provided for those able to work. There will be two excellent school-rooms for boys and girls, with workshops adjoining: an industrial school on a good plan may be fully carried out. Convenient yards

will be attached to each department. There will also be a commodious infirmary, detached from the house, adequate to the great variety of diseases continually occurring in such an establishment.

There is also space appropriated for the erection of two day-schools, intended, if it meet the views of future Guardians, for the education of the children of paupers, who, up to the age of 13 years, in consequence of the want of employment through the operation of the Factory Bill, are mostly brought up in habits of mendicity and idleness. The trade of street begging by children has already been much checked, and may by this means be completely put an end to.

Suitable provision is also made for the lodging of vagrants; and as all this will be effected at the expense before mentioned, we cannot doubt but it will eventually prove that the Board of Guardians has acted judiciously in providing for the erection of the new workhouse.

We annex a tabular view of the working of the New Poor Laws, from the commencement to the end of the last quarter. On inspection it will appear, that during the last Board the expenditure, unchecked by any system, was attaining a frightful amount. The school system was applied as a salutary check; and now, as appears by the last quarter, in times of far greater distress a very considerable diminution of expenditure as relates to the poor has taken place. This table has been made with considerable trouble; it is from data which comprise every expenditure in each township in the Union, and is well worth minute examination.

As much misapprehension exists as to what extent the erecting of the workhouse will be burdensome to the townships of the Union, perhaps there would be an advantage in the assistant overseers being made acquainted with the following facts, that they may be communicated to the respective rate-payers, viz. :—That the money borrowed for the erection is 8000*l.*; that the interest will be after the rate of four per cent. per annum; that one-twentieth part of the whole, or 400*l.*, will be repaid each year from the Union funds; therefore this is the greatest amount, in addition to the rent, that can be raised yearly from the whole Union, and will amount to about two-fifths of one call from each township, and at the expiration of 20 years the house will be the property of the Union, free from debt or incumbrance. Thus, for instance, the township of Bramhall has to pay for each call 32*l.* 2*s.* 6*d.* Two-fifths of this amount is 12*l.* 17*s.*, and thus Bramhall has to pay for the use of a good workhouse system 12*l.* 17*s.* per year for 20 years, and will afterwards enjoy the advantages without any cost whatever.

The Board of Guardians, during a year of great depression, has not been unmindful of the difficulty the poorer rate-payers have had to make good their payments. It has from time to time issued such suggestions and orders to assistant overseers as have tended much to the alleviation of the general burdens.

In regard to out-door relief, the Board of Guardians have been able by their school system to test the soundness of the New Poor Law system in an extraordinary manner. In consequence of the great depression in trade, in some parts of the Union, out-door relief had been greatly extended to persons in health who had large families; the Board discovered, that although the cause which prompted the preceding Board to grant this relief had increased, yet the recipients had

found out a source which they had no desire to abandon. The Board thus discovered, that, without some adequate remedy, an intolerable burden would be permanently laid upon the rate-payers; it therefore determined in all such cases to refuse pecuniary relief, but where the families were large, to relieve them by taking a portion of their children into the school. This measure has fully answered the expectation of the Board; it has checked the inordinate desire for out-door relief, and opened an extended means of industrial education amongst the children of the poorer classes.

It is pleasing to reflect that, in effecting these measures, many of them of a very important character, the utmost harmony has prevailed during the whole year; the Guardians have been actuated by only one wish, and one will, to fulfil the trust reposed in them to the best of their ability, for the benefit of the public, and the relief of the poor. How far their measures have been adapted to the end designed events will determine.

No. 6.

EMIGRATION.

REPORT FROM MR. TUFNELL, Assistant Poor Law Commissioner.

GENTLEMEN,

21st December, 1840.

IN obedience to your direction I have perused the letter from the Commissioners for Colonial Lands and Emigration with reference to the emigration of paupers from Cork.* You are of course aware that more emigrants have departed from the counties of Kent and Sussex during the last few years than from any other part of England of equal extent; in some years more than a third of the whole of the voluntary emigration to Australia having been supplied from this district. Hence the point as to what classes are best fitted for colonization is perpetually brought under my notice, and all that I can see or learn on the subject induces me fully to concur in the observations of the Emigration Commissioners, that *habitual* paupers should never be assisted to emigrate. The remarks of Colonel Gawler are, I submit, too general and sweeping, as they would lead a reader to infer that any one who has received or is receiving parish relief should be considered thereby disqualified from being sent out at the expense of the colonial emigration fund. This rule would have excluded perhaps at least three-fourths of the labouring population of these counties from the benefits of emigration, as under the habits engendered by the old system of poor law relief there were but few labourers who did not at times receive some assistance from the rates; and even now, in many parts, a labourer, whatever may have been his earnings, runs to the relieving officer at the first hint of an ailment to himself or to any part of his family. Yet they are not habitual paupers, and many of them, when placed under new circumstances in a colony, display all the hardihood, patience, and self-reliance, which are so necessary to face and overcome the difficulties of a new country. I happen to know that the Kentish and Sussex emigrants, many of whom are of this class, have

* See Appendix C. No. 7. IV.

been most favourably received by the Australian farmers, and bear generally a high character for probity, industry, and zeal. I have perused numerous letters from the emigrants, and they almost invariably speak in the most glowing terms of the high wages they are earning, the kindness with which they are treated, and their general satisfaction at the change of their condition. Far different is the conduct of *habitual* paupers. These unhappy victims of the old mismanaged poor law are well described in Colonel Gawler's letter "as possessing neither energy of mind nor body, as persons whose minds are but too frequently as demoralized as their bodies are weak." I have often seen instances of a disposition in the Union authorities to get rid of these persons by emigration, and have always objected to such a course. Some of these characters have at times been included among the emigrants, and the result is, that they are always dissatisfied with the provisions on board ship, with the accommodation, and with the captain; on landing, they are dissatisfied with the work, the climate, their employers; they seem totally unable to bear the slightest variation from their usual habits, have no power of adaptation to circumstances, or of putting forth energy to overcome obstacles, and send home letters full of complaints of everything and everybody. Letters of this sort do infinite harm to the cause of emigration, and, in fact, one such letter will suddenly stop the emigration from a large district; and thus, whatever advantage might be anticipated as likely to result from getting rid of a pauperized family of this description is far more than counteracted by the check which such reports give to all future emigration. Those unfortunate persons who have been victimized by the old poor law had far better remain at home than be cast upon shores where they can only prosper through the virtues of self-reliance, and high and independent spirit, and where they would remain, in the words of Colonel Gawler, of the truth of which I have little doubt, "a burden and disgrace to society, hopeless in themselves, and endless in their offspring, who frequently inherit their vices, their debility, and their diseases!" Therefore, to encourage such persons to emigrate is bad policy, both as respects themselves, their country, and the colony to which they proceed. The letter of the Emigration Commissioners preserves this distinction between habitual and casual paupers, which it is so important in this question never to lose sight of.

I beg further to observe, that the neglect to attend to this distinction was, in my opinion, the main reason why the migration to the manufacturing districts, which was carried on a few years ago under your auspices, was in many cases found to answer badly. At least I know that, in every case where I made the inquiry, I found that those migrants who had met with difficulties in their new position were of the pauper class, and these, after causing their parishes infinite expense and trouble, had frequently to be returned home. No wages were a sufficient recompense for the change of some habit that their new station made necessary. In the last case of this sort into which I inquired, a man who was earning 22s. a-week, or nearly double what he could in Kent, returned from the North, where he had been employed in the same occupation as in his native county, because he did not like the air. It rained more in Lancashire than in Kent. He was an habitual pauper. Those who were untainted with the vice of pauperism, according to my experience, invariably got on well, and sent home the most encouraging

accounts of their altered circumstances, and their satisfaction at their change of condition. This conclusion was confirmed to me by the statements of several large manufacturers who had employed many of these migrants in their establishments.

I have the honour, &c.,

To the Poor Law Commissioners.

E. CARLETON TUFNELL.

No. 7.

CORRESPONDENCE respecting the proposed EMIGRATION of certain FEMALE PAUPERS from ST. MARYLEBONE.

I.—*Copy of Letter from S. M. PHILLIPPS, Esq., Under Secretary of State for the Home Department, to the Poor Law Commissioners.*

GENTLEMEN,

Whitehall, 30th March, '1841.

I AM directed by the Marquis of Normanby to transmit to you the enclosed copy of a communication from the Colonial Land and Emigration Commissioners to Lord John Russell, respecting the proceedings of the Board of Directors and Guardians of the parish of St. Marylebone, relative to the emigration of certain females at present supported out of the funds of that parish; and I am to request you to furnish Lord Normanby with all the information in your power upon this subject.

I am, &c.

S. M. PHILLIPPS.

Enclosure 1, in I.

*Colonial Land and Emigration Office, 9, Park-street,
Westminster, 23rd March, 1841.*

SIR,

WE do ourselves the honour of bringing under Lord John Russell's notice the enclosed extract from the "Times" of last Saturday, containing a report of the proceedings of the Board of Directors and Guardians of the parish of St. Marylebone, relative to the emigration of certain females who are at present supported by the funds of the parish. Of the correctness of this report we are of course unable to judge, but the tenor of it is such as to induce us to believe that it would be a neglect of duty on our part not to bring it under notice.

It is stated that an offer had been made to the Board by a person styling himself an emigration agent, to take out female paupers, of ages varying from 16 to 26, to the colony of South Australia, at a certain rate per head; and that this offer was referred to a committee, and by them recommended to the Board for acceptance. The meeting, of which the proceedings are detailed in the enclosed extract, was held for the purpose of considering the report of this committee.

The individuals whom it was proposed to send out are said in the report of the discussion to have been characterized by those who supported the proposition, as well as by those who opposed it, but principally by the former, in terms which we proceed to quote: "A class of females, who,

although they are not reduced to the very last stage of viciousness, were still of the most abandoned dispositions;" "A troublesome set of girls whom it was desirable to get rid of;" "Persons whom no regular emigrant ship would feel disposed to take;" and again, "Bad characters whom nothing would reclaim." Moreover, by the statement of the person who offers to undertake for the conveyance of these parties, it appears that they are to be sent upon a four months' voyage without a matron, without a surgeon, and without any superintendent responsible for their moral conduct, and that it is to depend solely upon the vigilance of the captain that no communication is held between these young women and the crew.

No mention is made of taking any security that the ship in which they will proceed is sound and seaworthy, and properly provided with all things requisite for the health and sustenance of the emigrants. The plan, by the admission of the agent who is to carry it out, makes no provision for the parties upon their first landing in the colony. On the contrary, unless the whole debate be misreported, these girls are to be set on shore at the town of Adelaide without money, without character, with dissolute habits, and without consignment or direction to any individual, whether public or private, who could assist them in their endeavours, should they feel disposed to make any, to obtain an honest livelihood. The plan, however, has been carried; and though made applicable upon the present occasion only to a few, there seems no reason to suppose that it would not afterwards be extended to others, especially as the agent states that the more that are entrusted to him, the cheaper he can convey them to the colony.

We are not aware how far the Guardians of the parish of Marylebone may be subject in cases like the present to the control of the Poor Law Commissioners, or of any Government department, or whether it would be thought desirable to interfere with this mode of applying the funds under their management to purposes of emigration. But we have thought it our duty to bring the case under Lord John Russell's notice, and to submit the expression of our opinion, that while nothing can be more beneficial to all concerned than well-considered and well-selected emigration, the removal of parties in the present manner is not likely to be advantageous to themselves, and is calculated to be pernicious to the colony into which they are introduced.

We are, &c.,

J. FRED. ELLIOTT.

ROBT. TORRENS.

EDWARD E. VILLIERS.

To James Stephen, Esq.,
&c. &c. &c.

Enclosure 2, in I.

Extract from "The Times" of 20th March, 1841.

Parish of St. Marylebone.—Emigration of Female Paupers to Australia.

YESTERDAY a general meeting of the Board of Directors and Guardians of the parish of St. Marylebone took place in the Board-room, for the purpose of considering the report of a committee appointed to consider the proposition of an emigration agent named Lake, for the passage of certain female paupers to the colony of South Australia.

Mr. Grange having been appointed to the chair, and the minutes of the previous meeting confirmed,

Mr. Thorne, the secretary, read the report, from which it appeared that an offer had been made by the above-named agent to take out some female paupers belonging to that parish, whose ages averaged from 16 to 26, to the colony of South Australia, in the "Daniel Wheeler," now lying in the London Docks, at the sum of 18*l.* per head. The number of females selected had been 10, and the outfit for such a voyage would amount to about 4*l.* each. The committee believed that, considering the characters of the parties, it would be a matter of policy as well as humanity on the part of the Board to send them out, and they recommended the Board to accept the offer. Mr. Thorne added, that since the report was drawn up, he had received a letter from Mr. Lake, making an alteration in the price from 18*l.* to 20*l.* The first sum was mentioned under the impression that there were to be 40 females sent out. Mr. Lake, however, was in attendance, if it were the pleasure of the Board to see him.

Mr. Lake was called in, and in answer to questions put from various members of the Board, stated that the ship "Daniel Wheeler" was to convey general merchandise to Adelaide. Mr. Whittington, of Adelaide, was the consignee. He represented Messrs. Marshall and Edridge, ship-brokers, of Fenchurch-street. The application was first made to them about the female paupers going out by Mr. Alderman Pirie. He did not know to whom the ship in question belonged. She would be ready to sail about that day week. The girls would be by themselves, and have berths to sleep in at night; that there would be no communication between the young women and the ship's crew would solely depend on the vigilance of the captain. There would be no female on board to act as matron, and attend to their morals. There was no surgeon on board, as it was an emigration ship. He had been some years an emigration agent, and had sent a great many people to Canada. He never sent young women alone. On arriving at Australia, the success of the females would depend upon their own character and industry. Females are in great request there. If their characters were bad, it was better on arriving there to say nothing about them. The voyage took generally about four months and a day. In the event of there being no places for them, he was not aware that any colonization association provided for them an asylum.

Mr. Kensett moved the adoption of the report. He was glad the Board had entered into this investigation, as he believed it fully justified the view the committee had taken. Here was a class of females foisted upon the parish, who, although they were not reduced to the very last stage of viciousness, were still of the most abandoned dispositions. They could do nothing with them here, and it was his belief that a change of scene might tend to reclaim them, and make them become good members of society. It cost the parish from 10*l.* to 15*l.* a-year each to maintain these parties, and he believed it would be more economical for the Board to spend 240*l.* in getting rid of them altogether, especially as they were themselves agreeable, rather than retain them year after year a burden on the parish.

The Rev. E. Scobell seconded the proposition. He concurred in what had fallen from Mr. Kensett, that in adopting the report the parish

would not only get rid of a troublesome set of girls, but at the same time it would offer to the girls themselves a new field to amend their ways. These would not be the first who had been sent out from that house; and he should never forget the scene when he (the rev. gentleman) preached in the chapel his farewell sermon to those girls. The result was, that a marked change took place in their conduct even before their departure.

Mr. Rathbone opposed the adoption of the report. They were about to send out a parcel of young women in a ship where there would be no one to look over them or afford them any religious instruction whatever. Between the crew and them together, he had no hesitation in saying that the vessel would be made a floating hell. He called upon the Board to reflect upon the jeopardy in which these poor girls would be placed, and also the expense they would be putting the parish to. The cost for the keep of these 10 girls was 91*l.* per annum, but he believed they earned by their labour, on an average 8*d.* per day. He would take it at 6*d.*, and that would realize 78*l.* per annum; consequently the expense of keeping them was but 13*l.* instead of 91*l.* per year. It was true they were bad characters, and nothing would reclaim them. As a proof of this, all those girls whom the rev. gentleman had alluded to had turned out bad, and one of them was so determined a character, that during her voyage out, on the captain threatening to put her under restraint, she jumped overboard and was drowned. Under all the circumstances, he implored the Board not to send these girls out in such a vessel as the "Daniel Wheeler."

Mr. Gibson rose to move an amendment. He liked the principle upon which these girls were to be sent out, and thought it was good, and would benefit them, but he did not like the means. He thought they might get them on board some of the emigration ships, where they would find some persons who would look after and probably sympathize with them. He would move the adoption of the report, with a proviso that the females be sent by no ship that had not a proper superintendent, and a surgeon on board, and that the subject be postponed.

Mr. Bushill seconded the amendment. He believed if they sent the girls out under the present circumstances, there would be no security whatever for them, and they might be grossly abused.

Mr. Anderson could neither support the amendment nor the report. It was said that these girls would be kept separate from the crew. He would ask, were the poor creatures to be caged up in the berths below for a period of four months? Such a course was not pursued even on board of slavers; and unless they refused them permission to go on deck, how were they to prevent communications amongst the crew? When they arrived at Australia, he would ask what was to be done with them? If they were not hired as servants, there was no asylum for them to go to, as, after its arrival 48 hours, the captain of the ship would turn them out. He believed they would be placed in a far worse situation than they were here; and unless the Board could consign them to some consul, or had some security that they would be taken care of, he hoped they would not think of carrying the project into effect.

Mr. Perry supported the adoption of the report, and contended that no regular emigrant ship would feel disposed to take them, and that

there was almost a certainty of their engagement immediately, as young English women were in great request in the colony.

Mr. Kensett suggested, that in order to see the girls were comfortable in the vessel, the Board should go down and inspect it; and if they were of opinion that it was not, they could then non-confirm the minute.

The question was here put from the chair, and upon a show of hands the numbers were equal, five against five; and the chairman having been called upon to give his casting vote, he gave it in favour of the adoption of the report, making a majority of one in favour of the girls being sent out to Australia.

The Board shortly after separated.

II.—*Letter from the Poor Law Commissioners to S. M. PHILLIPPS, Esq.,
Under Secretary of State for the Home Department.*

Poor Law Commission Office, Somerset House,

SIR,

21st April, 1841.

I AM directed by the Poor Law Commissioners to acknowledge the receipt of your letter of the 30th ultimo, transmitting to them a copy of a communication from the Colonial Land and Emigration Commissioners, respecting the proceedings of the Board of Directors and Guardians of the parish of St. Marylebone, relative to the emigration of certain females now chargeable to that parish; and I am to state to you, for the information of the Marquis of Normanby, that the Poor Law Commissioners have made inquiry on the subject, the result of which will be made known to his Lordship by the accompanying copy of the correspondence which has taken place between the Commissioners and the Board of Directors and Guardians of the Poor of St. Marylebone.

I have, &c.,

GEORGE COODE, *Assistant Secretary.*

Enclosure 1, in II.

Emigration of Female Paupers to Australia.

Poor Law Commission Office, Somerset House,

SIR,

31st March, 1841.

THE Poor Law Commissioners transmit to you an extract from a report of the Colonial Land and Emigration Commissioners, which has been forwarded to them by the Marquis of Normanby. The Commissioners request that you will lay the enclosed extract before the Directors and Guardians of the parish of St. Marylebone, and furnish the Commissioners with any remarks which the Directors and Guardians may desire to make in reference to the statements contained in it.

The Commissioners likewise request, that you will furnish them with a copy of the report which appears, from the account in the "Times" of the proceedings at the meeting of the Directors and Guardians on the 19th instant, to have been read to the Board on that day.

The Commissioners further desire to point out to the attention of the Directors and Guardians that, according to sec. 62 of the Poor Law

Amendment Act, monies paid out of the poor-rates of any parish for defraying the expenses of the emigration of poor persons having settlements in such parish, are to be applied under and according to such rules, orders, and regulations, as the Poor Law Commissioners shall in that behalf direct. The Commissioners are not aware that any other general statute authorizes the application of any portion of the poor rates to the emigration of poor persons, and the Commissioners do not find that the Local Acts of the parish of St. Marylebone contain any provision relating to the subject.

Signed by order of the Board,

To *Thos. Thorne, Esq.,* . *E. CHADWICK, Secretary.*
Secretary to the Directors and Guardians
of the Poor of St. Marylebone.

EXTRACT.

“We do ourselves the honour of bringing under Lord John Russell’s notice the enclosed extract from the ‘Times’ of last Saturday, containing a report of the proceedings of the Board of Directors and Guardians of the parish of St. Marylebone, relative to the emigration of certain females, who are at present supported by the funds of the parish. Of the correctness of this report, we are, of course, unable to judge, but the tenor of it is such as to induce us to believe that it would be a neglect of duty on our part not to bring it under notice.

“It is stated that an offer had been made to the Board, by a person styling himself an emigration agent, to take out female paupers, of ages varying from 16 to 26, to the Colony of South Australia, at a certain rate per head, and that this offer was referred to a committee, and by them recommended to the Board for acceptance. The meeting, of which the proceedings are detailed in the enclosed extract, was held for the purpose of considering the report of this committee.

“The individuals whom it was proposed to send out are said, in the report of the discussion, to have been characterized, by those who supported the proposition as well as by those who opposed it, but principally by the former, in terms which we proceed to quote:—‘A class of females, who, although they are not reduced to the very last stage of viciousness, were still of the most abandoned dispositions;’ ‘A troublesome set of girls whom it was desirable to get rid of;’ ‘Persons whom no regular emigrant-ship would feel disposed to take;’ and again, ‘Bad characters whom nothing would reclaim.’ Moreover, by the statement of the person who offers to undertake for the conveyance of these parties, it appears that they are to be sent upon a four months’ voyage without a matron, without a surgeon, and without any superintendent responsible for their moral conduct, and that it is to depend solely upon the vigilance of the captain that no communication is held between these young women and the crew.

“No mention is made of taking any security that the ship in which they will proceed is sound and seaworthy, and properly provided with all things requisite for the health and sustenance of the emigrants. The plan, by the admission of the agent who is to carry it out, makes no provision for the parties upon their first landing in the colony. On the contrary, unless the whole debate be misreported, these girls are to be

set on shore at the town of Adelaide, without money, without character, with dissolute habits, and without consignment or direction to any individual, whether public or private, who could assist them in their endeavours, should they feel disposed to make any, to obtain an honest livelihood. The plan, however, has been carried, and though made applicable upon the present occasion only to a few, there seems no reason to suppose that it would not afterwards be extended to others, especially as the agent states, that the more that are entrusted to him the cheaper he can convey them to the colony."

Enclosure 2, in II.

Emigration of Females.

SIR,

St. Marylebone Workhouse, 2nd April, 1841.

I have to acknowledge the receipt of a communication from the Poor-Law Commissioners, together with an extract from a communication made by the Commissioners for the Colonies, relative to the emigration of females to Australia, and to inform you that the same was laid before the Board of Directors and Guardians at their meeting held this day; that the Board came to a resolution thereupon, which, if confirmed at the next meeting on Friday next, will be duly forwarded to the Poor Law Commissioners.

I am, &c.

THOS. THORNE, *Secretary.*

*To E. Chadwick, Esq., Secretary to the
Poor Law Commissioners.*

Enclosure 3, in II.

St. Marylebone, 16th April, 1841.

At the Board of Directors and Guardians of the Poor.

Present:—Wm. Low, Esq., in the Chair.

Read a communication from the Poor Law Commissioners, also an extract from a communication made by the Colonial Land and Emigration Commissioners, relative to the emigration of 10 females to Australia, whereupon it was

Resolved,—That this Board, as an act of courtesy, direct their secretary to inform the Poor Law Commissioners, that the report of a committee recommending the sending out 10 females to Australia, has not been adopted by this Board.

Extracted,

*To E. Chadwick, Esq., Secretary to the
Poor Law Commissioners.*

THOS. THORNE, *Secretary.*

No. 8.

RELIEF AND REMOVAL OF SCOTCH AND IRISH PAUPERS.

I.—REPORT from SIR EDMUND HEAD, Assistant Poor Law Commissioner, respecting the Case of Anne Casey.

St. George the Martyr, Southwark.—Case of Anne Casey.

GENTLEMEN, *Poor Law Commission Office, April, 1841.*

In pursuance of your direction, I have made inquiry into the circumstances attending the removal of Anne Casey and her three children to Dublin in the month of January last.

At first there appeared to be some little difficulty in tracing the case, as she states in her affidavit that she was removed from “the parish of St. George’s-in-the-fields, in the city of London,” and no such parish exists.

The names of the officers, however, made it clear that the parish of St. George the Martyr, Southwark, was that whence she was removed; and I accordingly saw the clerk and relieving officer of the parish, as well as one of the justices by whom the order was signed.

I forwarded to the relieving officer a copy of Anne Casey’s affidavit, with a request that an explanation of all the facts alleged therein to have taken place might be drawn up and transmitted to me. This has been done; and I enclose a copy of a statement made by the relieving officer, Mr. Caslake, and Mr. Allingham, the messenger, who, under the orders of the Board of Guardians, were the persons concerned in the removal of Anne Casey.

It may be well to add some observations on the case.

Anne Casey complains:

First. That she was not removable at all to Ireland.

Secondly. That, if removable, she was removed in an improper manner, and without being informed as to the contents of her examination.

As to her liability to be removed at all, she asserts:

That Francis Casey, her husband, had received relief in the parish of St. George, and was born there.

His having received relief while residing in the parish would manifestly prove nothing as to his settlement there.

Whether his birth forms a ground of non-removal of his widow is a more difficult point, and one which requires consideration.

It will not be denied that, if Francis Casey obtained a settlement by birth in St. George the Martyr, that settlement was transmitted to his wife and family, and neither she nor they, after his death, could be considered as removable to Ireland under 3 and 4 Wm. IV., c. 40, and subsequent Acts continuing its provisions, notwithstanding that she was born in Ireland.

In *R. v. the inhabitants of Mile-end Old Town*, 4 B. and A., 196, the point was, whether a girl of 18, born in England, but unemancipated and residing with her father, who was born in Ireland, ought to have been removed from St. Leonard, Shoreditch, to Mile-end Old Town, or whether she was removable with her father to Ireland. The decision of the Court established—

1st. That, although above 16, she was still part of her father’s family while residing with him, and consequently that her application for relief

made him chargeable by his family within the meaning of 3 and 4 Wm. IV. c. 40, s. 32.

2nd. That she was, therefore, removable with her father to Ireland, and consequently that no settlement was gained by birth such as to supersede her liability to be removed to Ireland under the special provisions of 3 and 4 Wm. IV., c. 40.

Patteson, J., in delivering judgment, said, "It was held in *R. v. Leeds*, that birth in such a case gave no settlement."

The case of *R. v. Leeds* was that of a Scotchman with a wife and eight unemancipated children. It was attempted to remove the wife and children to her maiden settlement, with her husband's consent. It was held that the wife and family must be removed with the father to Scotland, notwithstanding the wife's maiden settlement, and notwithstanding the birth of the children in England. Bayley, J., said, "The Act (59 G. III., c. 12, s. 33) then provides that the justices shall inquire into the settlement of the head of the family and his or her children, in order, as it seems to me, to ascertain whether any of those children have been emancipated."

If not emancipated (and, as Alderson said in arguing the case, gaining a settlement is one of the modes of emancipation), they were removable by the express provision of the Act to Scotland.

R. v. Whitehaven, 5 B. and A., 720, turned on a different point; but it will be observed that the Court held that the order removing the girl to her place of birth was held good, because there was not an actual chargeability such as to bring the father within the provisions of 59 G. III., c. 12, although there was a constructive chargeability by pregnancy sufficient to justify her removal to her place of birth.

If the legitimate child of Irish parents is incapacitated from taking a settlement by birth, how can this decision be supported? (See Theobald, P. L., p. 686, n.)

It is, however, perfectly consistent with the view, that although such a child take no settlement to prevent its removal with the parent to Ireland or Scotland while unemancipated, still, except as against that special statutory interference, a birth settlement is acquired.

R. v. Great Clacton, 3 B. and A., 410, presents a case in point. A child of eight years old was removed from St. Margaret's, Ipswich, to Great Clacton. The sessions confirmed the order subject to the following case:—

"Walter Welsh, the pauper's late father, was born in Ireland, and was married in that country, in 1807, to A. Clately, who was also born there. The pauper was born in 1810, in the parish of Great Clacton, and the father died in the parish of St. Margaret, in 1817, without having gained any settlement in England. The mother subsequently married H. Fayett, a settled inhabitant of the parish of St. Margaret, where she resided and the pauper had become chargeable. Before the last marriage she had acquired no settlement in England. Cooper, in support of the order of sessions, was stopped by the Court.

"Stocks, contra, contended that, under 59 G. III., c. 12, s. 33, the pauper ought to have been removed by a pass to Ireland.

"But the Court held that the removal was properly made. Without determining what might have been the case if the mother had been also removable at the time, it is clear here that, she having acquired a settlement by marriage, the pauper's case is to be considered as if he

had no parent alive. Then if so, the clause in question only applies to persons who are themselves born in Ireland, which he was not. The order of sessions must, therefore, be confirmed."

It may yet be urged that the Act specially requires that the children shall be adjudged to have gained no settlement in England, and that the expressions used by Mr. J. Patteson in *R. v. Mile-end Old Town* convey the meaning that having a settlement implies entire irremovability.

The words "gain a settlement" are probably used in the Act only to denote the acquisition of such settlement by the children themselves as would imply emancipation.

In *R. v. Mile-end Old Town*, it is certainly decided that while liable to removal with her father as part of his family, the pauper cannot be dealt with as having a settlement in England; but the case does not go beyond this. Special enactments for the removal of Irish poor nullify for the time any claim to a settlement by birth; that they do not destroy it permanently seems clear from *R. v. Great Clacton*, and thus the two cases would be reconcilable.

In fact, it is difficult to conceive that the mere liability to be removed to Ireland or Scotland as part of the father's family should destroy the power of claiming a settlement by birth; for birth settlement, as was said in the case of *Whitechapel v. Stepney*, Carth. 410, 2, Bott. 1, merely exists *ex necessitate*. A bastard was in that case held to be settled where born, because there was no one from whom he could derive a settlement. The child of unsettled foreign parents (whether Irish or otherwise) may by analogy be considered to be settled where born, because there is no settlement which can be transmitted to him. In the one case the chain of communication fails; in the other, the thing to be transmitted.

It appears to me, therefore, that if Francis Casey was born in St. George, and was the legitimate child of Irish parents, while unemancipated, his chargeability would have been their chargeability—he might have been removed to Ireland as part of their family—and he could not have been removed to the place of his birth during the continuance of this liability.

On the other hand, when emancipated, or after the death of his parents, his birth in England would exempt him from the liability of removal to Ireland, and would, if he had gained no other settlement, confer on him a substantive settlement in St. George the Martyr.

It follows, if my view be correct, that his widow, Anne Casey, would have acquired her husband's settlement, and was not removable to Ireland after his death. It must be remembered, however, that the whole legal argument on this subject is open to great doubt, and that the parish officers cannot be considered as very blamable for neglecting so abstruse a point.

Another question arises as to the two unemancipated children left in England who are described as getting their own living. It appears to me that, according to Bayley's expressions in *R. v. Leeds*, they could not be left behind. He says, "If the magistrates remove at all, they must remove the whole family to Scotland, under the provisions of this Act of Parliament."

I come next to the question of the manner in which Anne Casey's removal was conducted. The messenger distinctly states that he read

over the examination to her, and that she seemed to understand it; and he denies the concealment and fraud which is alleged in her affidavit.

It would be inferred from Anne Casey's statement, that when she was taken on board the vessel by the policeman she was left in it, and that she did not know her destination until actually on board. It appears, from what Mr. Allingham says, that after being taken on board on January 20th by the policeman she was brought back to the workhouse, because the vessel did not sail that day, and remained in the workhouse till the 22nd, when she quietly walked down with the messenger and went on board again.

These conflicting statements of facts it is impossible to reconcile without confronting and cross-examining both parties.

It must be remembered that the Act which renewed the 4th and 5th W. IV., 40, gives the powers of a constable to detain in custody persons to be removed to Ireland or Scotland under its provisions, and that therefore the interference of the policeman was justified by law.

I must, on the other hand, admit that the parishes in the neighbourhood of London are probably more ready to remove to Ireland, because the expenses of such removal are paid by the county, and that due regard is not had to the part of Ireland to which the persons so removed ought to be sent.

In Anne Casey's case, it is difficult to see how the point of law can be raised respecting her husband's settlement. I conceive that the order of the justices cannot be brought up by *certiorari*, and I do not know that there is any power to appeal.

I have the honour, &c.

To the Poor Law Commissioners,
&c. &c. &c.

EDMUND HEAD.

II.—CORRESPONDENCE with the BOARD OF GUARDIANS of the Parish of BERMONDSEY.

Board of Guardians, Bermondsey, Surrey,

GENTLEMEN,

14th April, 1841.

I am directed by the Board of Guardians of this parish to request for their guidance your opinion with reference to the future relief of Irish paupers.

The neighbourhood being largely occupied by manufactories, a large number of the labourers employed are natives of Ireland, who on failing to find employment seek relief from the parochial funds. From the severity of the weather during the past winter, and some local causes, the number of Irish applicants has much increased, and a case of one family in particular came under the notice of the Board, where the Guardians present felt it to be their duty to their fellow-parishioners to direct the relieving officers to apply to the magistrates for the usual order, under the Act of 3 and 4 Wm. IV., cap. 40, sect. 2, for their removal to Ireland, but the man at once declared he should refuse to go.

An application was then made to the magistrate sitting at the police court in Union Street, Southwark, for the order authorizing the removal of the man, his wife, and five children, but who, on finding that the man declined going, refused to grant any order. The Act of Parliament was brought under the notice of the magistrate, and it was urged

that he was only acting ministerially in granting the order, and that it being granted was not in any way dependent on the pauper's assent or dissent; but the order was still refused, and in reply to the officer's observations that the Guardians would not know in future how to act with respect to Irish paupers, he was informed that the Guardians should refuse to take them into the workhouse.

As, under the instruction from your Board, the Guardians are not to relieve with money able-bodied paupers, they feel that in taking the family alluded to into the workhouse, they acted properly.

The Board are advised that the Court of Queen's Bench would grant a mandamus requiring the magistrate to grant the order applied for; but before the Board decide on such a step, they request to be informed whether the Guardians would be justified in refusing to take able-bodied Irish paupers into the workhouse, and thereby refuse them relief altogether.

I have the honour, &c.,

To the Poor Law Commissioners.

B. DREW, Clerk.

Removal of Irish Paupers.

*Poor Law Commission Office, Somerset House,
28th April, 1841.*

SIR,

The Poor Law Commissioners acknowledge the receipt of your letter of the 14th instant, in which you state to them the particulars of the case of an Irish family chargeable to the parish of Bermondsey. It appears that application was made to the magistrate at Union Hall for an order to remove them to Ireland, but such order was refused by the magistrate, on the ground that the man declined going; and you request the opinion of the Commissioners with reference to the future relief of Irish paupers.

There are two points which require notice in your communication.

1st. The question whether the man's refusal to be removed to Ireland forms a legal hindrance to the making and execution of the order.

2nd. The obligation to relieve Irish who are residents in the parish of Bermondsey.

With regard to the first point, the Commissioners believe that there must have been some misunderstanding in the case narrated by you on the part of the Guardians, or on that of the Magistrate. The making an order of removal, however, for Scotch and Irish paupers, under 3 and 4 Wm. IV., c. 40, cannot be called a "ministerial act," as it is termed in your letter; the justices in making such an order adjudge that no settlement has been gained in England, and it is therefore a judicial act which the statute (sect. 2) requires them to perform. They cannot be required to decide one way or the other in an individual case, but they are "required" to examine into the facts and adjudge accordingly. If it appear that the party is chargeable, was born in Ireland, and had no settlement in England, an adjudication accordingly must be the result, and the order would seem to follow as a necessary consequence, the former being in fact embodied in the latter. The Act 7 Wm. IV. c. 10, seems to contemplate the possibility of the party dissenting from the order, and being removed against his will, inasmuch as, while renewing the provisions of 3 and 4 Wm. IV. c. 40, it provides that the removing officer shall have the power of detaining paupers in custody until they shall have arrived at their destination.

The Commissioners are not now discussing the policy of these provisions, but simply adverting to the law as it exists.

With regard to the obligation to relieve unsettled Irish, the Commissioners know of no distinction between an Irishman and an Englishman as to the claim for sustenance which destitution gives.

No additional right to relieve is given, by the fact of a pauper being settled in a parish, although that parish is thereby hindered from throwing the burthen on any other, and must receive the pauper if legally removed to it. A liability on the part of a parish to defray the cost of relief, is the consequence of settlement in such parish; but the right to be relieved if destitute, exists, as the Commissioners believe, in favour of all persons, whether settled or unsettled, and whether English or not.

However hard it may be, therefore, for the rate-payers of Bermondsey to maintain Scotch and Irish poor at their expense, the Commissioners think that they are bound to do so while the parties are resident in the parish, and they are of opinion that the Guardians would act judiciously, and in accordance with the law, by offering the relief in the workhouse.

Signed by order of the Board,

E. CHADWICK, *Secretary.*

To B. Drew, Esq.,

Clerk to the Guardians, Bermondsey.

III.—LETTER from the BOARD OF GUARDIANS of the CORK UNION.

GENTLEMEN,

Cork, 6th January, 1841.

I am directed by the Board of Guardians of the Cork Union to address a letter to you, to complain of the hardship the Union is subjected to by reason of the usage in practice of the Irish poor, no matter where their place of nativity in Ireland, being transmitted to Cork, by which means they are thrown on the Cork Union for support; and as the Irish Unions have no power of transmission of such paupers to their respective homes, they are thus wrongfully left as a continued burthen on the Cork Union: and to request that you will make such order as will remedy this grievance, by directing the respective Boards of Guardians to transmit Irish paupers to the nearest port in Ireland to their place of residence or nativity.

I have the honour, &c.,

K. ALLEN DEANE.

To the Poor Law Commissioners.

IV.—LETTER from the BOARD OF GUARDIANS of the Parish of ST. GEORGE THE MARTYR, SOUTHWARK.

GENTLEMEN,

17, Union Street, Southwark, 15th January, 1841.

Enclosed I beg to hand you a copy of a resolution adopted by the Guardians at their weekly meeting of Wednesday evening last,

And am, &c.,

J. FITCH.

To the Poor Law Commissioners.

“At a Weekly Meeting of the Guardians, held on Wednesday the 13th of January, 1841,

“It was resolved that the following letter be forwarded to the Poor Law Commissioners :—

“*St. George the Martyr, Southwark, January, 1841.*

“GENTLEMEN,

“The Board of Guardians of the above parish beg to call your attention to the subject of the passing of Irish paupers.

“It appears to be the practice that all persons who are passed to Ireland from parishes on the Surrey side of the Thames should invariably be sent to Dublin.

“Out of this arrangement arises much difficulty and extra expenses, added to great hardship in many cases to the persons who are passed.

“The Board of Guardians have felt great difficulty in resolving to pass Irish paupers whose place of destination was far from the port of disembarkation, and the same feeling frequently pervades the minds of Magistrates when requested to sign the order.

“Very recently a woman named Ryan, with her two children, were passed to Dublin, (some account of the case appeared in ‘The Times,’ of Friday the 1st of the present month;) her place of nativity was not far from Cork, and the Magistrate refused to sign the order unless some money were given her to help her on her road from Dublin to the place of her destination. He was informed that the Guardians intended furnishing her with money for that purpose, and it was arranged that she should receive 2*l.* on her landing in Dublin; she directly re-shipped herself to London with this money, and she is now, or will be immediately chargeable to one of the southern parishes.

“The regulations for the passing this description of poor are made by the Justices of the county, the expense being eventually borne by the county; but the present application is made to the Poor Law Commissioners, rather than to the Magistrates, because it is believed that their intervention would be more likely to be effectual in remedying the general evil, than an application from a single parish or Union.

“The Board of Guardians conceive it might be matter of easy arrangement to cause the pauper to be passed either to Dublin or Cork whichever might be nearest to his or her former home, from whatever parish or Union of the metropolis or its environs the passing might occur; and when the great hardship inflicted upon the unfortunate pauper is considered, in some cases amounting to absolute cruelty, conjoined to the difficulties thrown upon the various parishes, which they believe frequently prevent their being passed at all, they trust that the Poor Law Commissioners will give the subject their serious consideration, with a view of taking the necessary steps to remedy the evil complained of.

“*To the Poor Law Commissioners.*”

V.—LETTER from the BOARD OF GUARDIANS of the Parish of St. GILES, CAMBERWELL.

Removal of Irish Poor.

SIR,

Camberwell, 8th February, 1841.

I am instructed by the Board of Guardians to point out to the Poor Law Commissioners that considerable inconvenience as well as some expense is caused to them by an arrangement of the Quarter Sessions for this county, under which the authorities of this and other

parishes in the neighbourhood are compelled to send all the Irish poor who may become chargeable to them to Dublin, whether they belong to that part of Ireland or not, while the parishes on the Middlesex side of the metropolis are enabled to remove to Cork as well as Dublin.

In the majority of Irish removals during the last two years, made from this parish, the parties have belonged to the neighbourhood of Cork, and have therefore been compelled to beg their way from Dublin, frequently many miles, and no doubt with much suffering, as most of these removals take place in the winter, from the scarcity of employment, and in cases of widows and children particularly it appears to the Board to be the cause of much unnecessary hardship; with the view to remove the difficulty, the Board in 1838 caused a letter to be addressed to the Clerk of the Peace on the subject; a copy of his reply is hereto annexed for the information of the Commissioners.

In some instances the magistrates have objected to sign the order unless the Guardians gave the paupers a sum of money to assist them on their way from Dublin to their homes.

The Guardians are induced to make this representation in the hope that the Poor Law Commissioners will use their influence in bringing about an amendment of the system by which these removals are regulated, as it appears to be one loudly calling for alteration.

I am, &c.,

E. Chadwick, Esq., *THOMAS PLUM, Clerk of the Board.*
Secretary to the Poor Law Commissioners.

Enclosure in V.

SIR,

Lambeth, 26th October, 1838.

In answer to your letter of this day, I beg to inform you that at the instance of the Magistrates and Guardians of the parish of St. Saviour, Southwark, the Court of Quarter Sessions referred it to a committee to consider whether it was desirable to make arrangements for the conveyance of Irish paupers to Cork as well as Dublin, when the committee reported that they did not recommend the Court to make any alteration in the course at present pursued.

I am, &c.,

Mr. Plum.

WILLIAM FREDERICK LAWSON,
Clerk of the Peace.

VI.—CORRESPONDENCE with the CLERK of the PEACE of the COUNTY OF MIDDLESEX.

Removal of Irish Poor.

Poor Law Commission Office, Somerset House

SIR,

5th February, 1841.

The Poor Law Commissioners enclose, for the consideration of the Magistrates of the county of Middlesex in Quarter Sessions, copies of two communications which they have lately received, relating to the removal of Irish poor. The first of these letters is from the parish of St. George the Martyr, Southwark, and the second from the Board of Guardians of the Cork Union.

The Commissioners think that the evils adverted to in the enclosed letters are well worthy of attention, although they admit the difficulties of the subject. The Commissioners will instruct their Assistant Commissioner to confer with the Magistrates, or will be happy to co-operate with them in making any arrangement which may appear expedient.

Signed, by order of the Board,

E. CHADWICK, *Secretary.*

*The Clerk of the Peace of the County of Middlesex,
Sessions House, Clerkenwell.*

SIR, *Sessions House, Clerkenwell, 20th February, 1841.*

I have laid before the Court of General Session of the Peace for this county, your letter of the 5th instant, and copies of letters from the parish of St. George the Martyr, Southwark, and the Board of Guardians of the Cork Union, annexed thereto, on the subject of the removal of Irish poor; and after consideration of the documents, the Court passed the following resolution:—

“That the Clerk of the Peace be instructed to acknowledge the communication from the Poor Law Commissioners as to the Irish paupers, and to explain to them the arrangements made by this Court upon the subject, and to express an opinion that any further proceedings for the convenience of the Irish paupers must originate in Ireland, or with the legislature on their behalf.”

I transmit to you herewith a copy of the orders, rules, regulations, and directions now in force in this county for the removal of Scotch and Irish paupers, in which the arrangements referred to in the above resolution are set forth.

I have, &c.,

HENRY EDMONDES,

E. Chadwick, Esq., *Deputy Clerk of the Peace.*
Secretary to the Poor Law Commissioners.

Enclosure.

MIDDLESEX.

ORDERS, rules, regulations, and directions made by the Justices of the Peace of the county of Middlesex, at the General Session of the Peace holden in and for such county, by adjournment on Thursday, the 20th day of August, 1840, for carrying into execution the provisions of the Act made in the third and fourth years of the reign of King William the Fourth, intituled “An Act to repeal certain Acts relating to the Removal of Poor Persons born in Scotland and Ireland, and chargeable to Parishes in England, and to make other Provisions in Lieu thereof, until the 1st day of May, 1836, and to the end of the then next Session of Parliament;” and of the Act made in the seventh year of the reign of William the Fourth, intituled “An Act to alter, amend, and continue for a certain Period an Act for repealing certain Acts, relating to the Removal of Poor Persons born in Scotland and Ireland, and chargeable to Parishes in England, and to make other Provisions in Lieu thereof;” and of another Act made in the third and fourth years of the reign of Her present Majesty, intituled “An Act to continue to the 1st day of August,

1843, and from thence to the end of the then next Session of Parliament, two Acts relating to the Removal of Poor Persons born in Scotland and Ireland, and chargeable to Parishes in England," more effectually than in the said Acts is provided.

1st. All Scotch and Irish paupers who (being in a fit state of health) shall be ordered to be removed from the county of Middlesex under the above-mentioned Acts, from and after the 20th day of August, 1840, until the 1st day of August, 1843, and from thence until the end of the then next session of Parliament, shall be kept and maintained by the churchwardens and overseers of the poor of the parishes and places on whose complaint the paupers are severally ordered to be removed, until they are severally and respectively delivered for passage by sea to Scotland or Ireland, according to the directions following, and the sum of 6*d.* per day for the keeping and maintenance of any such pauper shall be allowed the churchwardens and overseers of the respective parishes and places from which any Scotch or Irish pauper shall be ordered to be removed, for any and every day that any such pauper shall be so kept and maintained from and after the day that an order for removal shall be made, until the day of his or her being shipped, as hereinafter directed, for Scotland or Ireland respectively.

2ndly. Whenever an order of removal shall have been made for the removal of any Scotch pauper, the constable to whom such order is directed shall proceed with such order to the office of the London, Leith, Edinburgh, and Glasgow Shipping Company, near St. Katherine Dock, and pay to Mr. Joseph Adams, their agent, the sum of 1*l.* 1*s.* for the conveyance to Leith of every such pauper of the age of 12 years and upwards, and the sum of 10*s.* 6*d.* for the conveyance to Leith of every such pauper between the ages of 12 years and 1 year, (no payment being required for the conveyance of children in arms not exceeding the age of one year,) and upon payment thereof to Mr. Adams, he shall obtain from him a passage ticket, containing an undertaking by him on the part of the Company to return those respective sums for each and every pauper as aforesaid who shall not, within the space of one week next after the time of payment thereof, be delivered on board a steam-ship or sailing-vessel belonging to the said Company for removal to Leith, and one-half of those respective sums for each and every such pauper who, after being embarked on board such steam-ship or sailing-vessel, shall make his or her escape therefrom; and the constable shall convey the paupers on board the steam-ship or sailing-vessel named in the passage ticket at the time and place specified in such ticket, and in the event of such steam-ship or sailing vessel then not being ready to sail, the constable, at the request of Mr. Joseph Adams, shall convey the paupers back to the removing parish, and take them down again to the steam-ship or sailing-vessel according to further notice.

3rdly. The Scotch paupers, when delivered on board a sailing-vessel or steam-ship belonging to the London, Leith, Edinburgh, and Glasgow Shipping Company, shall be detained and held in safe custody by them or their agents until landed at Leith, or at such other port or place in Scotland as the state of the weather may render desirable.

4thly. Whenever an order of removal shall have been made for the removal of any Irish pauper, the churchwardens and overseers on whose complaint such order shall have been made, shall send imme-

diate notice of such order, containing the name and age of any such pauper, to Mr. Richard George Baker, at his office, No. 6, Lower East Smithfield (post paid), and Mr. Baker shall send in return the notice of the time when the constable shall take the pauper to such office for the purpose of being shipped to Ireland, and the constable shall convey the pauper to such office according to such notice, and deliver to Mr. Baker a duplicate of the order for the removal, and pay him the sum of 30s. for every such pauper for his or her maintenance, conveyance, and escort to Ireland, he giving a receipt for each pauper, containing an undertaking to refund that amount for any pauper whom he shall not deliver or cause to be delivered in Ireland (unless prevented by death, accident or dangers of the seas); with which order of removal in duplicate, and with which sum of 30s., the churchwardens and overseers of the complaining parish shall furnish the constable previously to his taking the pauper to Mr. Baker's office as aforesaid; and the constable, on receiving the said receipt and undertaking from Mr. Baker, shall at his requisition convey the pauper, according to his directions, on board the ship by which the pauper is to sail, and deliver him or her to the person authorized by Mr. Baker to take charge of him or her to Ireland; and in the event of the ship not being ready to sail at the appointed time, should the pauper not be received on board, or should circumstances render it unavoidably necessary that he or she be relanded, the constable shall take back the pauper to the removing parish and convey him or her again to the ship, according to further notice.

5thly. The Irish paupers, when delivered to Mr. Baker, shall be detained and held in safe custody by him, or the person authorized by him, on board the ship or vessel in which they shall be delivered for removal to Ireland, until landed at Dublin, Cork, or Waterford, or such other port or place in Ireland as the state of the weather may render desirable.

6thly. The personal allowance to be made to the constable in respect of Scotch and Irish paupers shall be, for each journey not exceeding five miles, 3s. 6d.; for each journey not exceeding ten miles, 5s.; and for each journey exceeding ten miles, 7s. 6d.; and the allowance to be made him for the expense of conveyance of each of such paupers (except infants at the breast, for whom no allowance shall be made) shall not exceed 4d. per mile, exclusive of the waterman's fare of 3d. per head for each pauper from the shore to the ship, and 3d. each way for the constable, which is to be paid by Mr. Baker.

7thly. All paupers ordered to be removed to the Isle of Man shall be conveyed under charge of a constable by land to Liverpool, and thence forwarded by him to the Isle of Man, the constable being furnished by the churchwardens and overseers of the complaining parishes with funds for conveying and forwarding those paupers.

8thly. All paupers ordered to be removed to the Isle of Scilly shall be conveyed under charge of a constable by land, either to Plymouth or Falmouth, and thence forwarded by him to the Isle of Scilly, the constable being furnished by the churchwardens and overseers of the complaining parishes with funds for conveying and forwarding those paupers.

9thly. Every examination and order of removal shall contain the names and ages of each and every pauper intended to be removed.

By the Court, HEATON ELLIS.

No. 9.

ADMISSION OF RATE-PAYERS

To the MEETINGS of a BOARD of GUARDIANS.—REPORT from SIR EDMUND HEAD, Assistant Poor Law Commissioner.

*Poor Law Commission Office, Somerset House,
April 19, 1841.*

GENTLEMEN,

On Wednesday evening last I attended the weekly meeting of the Guardians of the parish of St. George the Martyr, Southwark. Mr. Thomas Martin, formerly the chairman of the Board, in pursuance of a notice given by him, proposed the following resolution:—

“That in future the rate-payers of the parish, to the number of twelve at one time, be admitted into the Board-room during the sittings of the Board, as it is the Guardians’ desire that their proceedings shall not be secret, but should be witnessed by those who pay the rate.”

This motion was seconded by a Guardian, who said that he did so merely for the purpose of bringing the subject fairly before the Board, but that unless the proposer of the resolution could point out a mode in which the Guardians could protect themselves against the misrepresentations of the press, he thought its adoption highly inexpedient. That when the rate-payers were admitted under the regulations made by a former Board of Guardians, a reporter attended who reported the proceedings in a most partial and unsatisfactory manner. That all speeches which did not suit the opinions advocated by his journal were omitted or slightly noticed, and those of the opposite party given at full length; and, in short, that what professed to be “publicity,” was a distorted report of the proceedings concocted by the reporter and certain members of the Board for special purposes of their own.

The same views were expressed by one or two other speakers, who all dwelt on the practical experience which they had had of the proposed measure; and on the motion being put, Mr. Thomas Martin’s hand was the only one held up in its favour.

I am, &c.,

To the Poor Law Commissioners.

EDMUND HEAD.

No. 10.

EQUALIZATION OF POOR-RATES IN THE CITY OF LONDON.

LETTER from the CLERK of the EAST LONDON UNION, addressed to SIR EDMUND HEAD, Assistant Poor-Law Commissioner.

SIR,

November 17, 1840.

By the desire of Mr. Deputy Atkinson, the Vice-Chairman of the Board, I beg leave to enclose a statement prepared by him relative to an “Equalized Poor-rate in the city of London,” upon which he has long felt much interest.

I have, &c.,

Sir Edmund Head, Bart.

A. J. BAYLIS.

Equalization of Poor-Rate in the City of London.

The heavy burden of Poor Rates unjustly thrown on the out-parishes of the City of London renders it an imperative duty to investigate the facts for the purpose of endeavouring to obtain redress.

Previous to the 43d of Elizabeth, in the year 1601, we find that the relief of the poor in the City of London was intrusted to the care of the Lord Mayor as the chief magistrate of the city of London.

1595. A year of scarcity: a survey was made, by the direction of the Lord Mayor, of the number of poor householders in the city of London requiring relief in his jurisdiction; 4132 poor families were reported in a population of then 160,000. (See Eden's work on the State of the Poor, City Library, Guildhall.)

1601. The 43rd of Elizabeth passed for equal rates in large communities. Norwich, with its 42 parishes, and most other towns and cities, then adopted an equalized rate according to the intention of the Legislature.

In the 2nd cap. sec. 3 of the 43rd Eliz. power was given to magistrates to tax, rate, and assess in any other parish within the hundred or county, in aid of the poor-rate to those parishes much oppressed with poor; and in sec. 8 the mayor and other head officers of every town, place, corporation, and city, shall have the same authority; and that every alderman of the city of London within his ward has the same power under the Act as any justice of the peace of any other county within the realm.

1630. In consequence of certain parishes not fairly carrying out the principle of equalized rates provided for by the 43rd Elizabeth, rules and orders were issued by the "Privy Council," as follows: "That the taxation for the relief of the poor be higher in every parish, and contributions had from other parishes, to help the weaker parishes. And when any money, stock, &c. hath been or shall be given to the relief of the poor in any parish, such gift to be no occasion of lessening the rates of the parish." (See Eden, folio 158.)

1654. The Court of Common Council passed an Act for levying on the inhabitants of the city two-fifteenths for sundry repairs of conduits, and for the employ of the poor in bringing water into the city, each fifteenth to be equal to 500*l.* to be raised in the following proportions on the parishes in the several wards as under:—

Aldersgate (within)	£36	Cordwainer	£44
Aldersgate (without)	44	Cornhill	52
Aldgate	92	Cripplegate (within)	80
Bassishaw	32	Cripplegate (without)	60
Billingsgate	56	Dowgate	44
Bishopsgate (within)	64	Farringdon (within)	128
Bishopsgate (without)	64	Farringdon (without)	292
Bread Street	56	Langbourn	116
Candlewick	36	Lime Street	32
Castle Baynard	64	Portsoken	48
Cheap	64	Queenhithe	30
Coleman Street	64	Tower	160
Bridge	54	Vintry	28
Broad Street	120	Wallbrook	40

1666. Fire of London: 89 parish churches burnt down, and 13,600 houses destroyed. The poor distributed over the out-parishes and suburbs; many of the city parishes are without small

houses and only nominal poor-rates, and a small stipend instead of tithes. (See Parliamentary Return, 1833.)

1681. Four-fifteenths raised in the city of London for repairing conduits, &c.
1695. £2000 was raised by an equal rate under 5 and 6 Will. and Mary for the relief of orphan children. (See printed Corporation Report, 1840, folio 17.)
1698. An Act of Common Council passed under the provisions of the 13 and 14 Charles II. for an equal assessment on the parishes of the city of London for establishing the London workhouse. (See Corporation Report.)
- 1701 } The London workhouse provided for 3000 poor children from
to } all parts of the city, and educated and apprenticed the same,
1754. } and 20,854 destitute poor admitted and relieved from a general rate from every parish. (See above Report.)
1747. January 13.—A rate was made for raising 100*l.* in the several parishes to defray the expenses of passing vagrants by an equalized rate.
- 1754 } Equalized assessments made in the several parishes within and
to } without the city, until July 15th, 1819, when 2,443*l.* 10*s.* was
1819. } levied for the London workhouse; so much were the objects of the London workhouse approved, that during its continuance 150,000*l.* were received from benevolent persons by voluntary contributions. (See printed Report.)
1840. The funds of the citizens of London are still devoted to the passing of Scotch and Irish paupers from every parish within and without the city. The injustice complained of by the present system, by the fact, that the out-parishes are overburdened by the servants and labourers employed in the city, where there are no small houses to receive them. The result of the poor-rate in the 109 or 110 parishes appears to be as follows for 1839:—

	Population.	Rental of Property.	Amount of Poor Rate raised.	Poor Rate in the £.
		£.	£.	
City Union, 98 parishes .	56,500	626,427	42,740	or about 1 <i>s.</i> 4 <i>d.</i> in the £.
E. London, 4 parishes .	38,311	125,683	15,950	" 2 <i>s.</i> 8 <i>d.</i> "
W. London, 7 parishes .	27,825	103,614	13,462	" Ditto "

In the parish of Cripplegate without, of the 1689 houses, 829 are rated at and under 10*l.* per annum, many whereof are occupied by the servants and labourers employed by the residents of the inner parishes of the city, and who ultimately become chargeable to the parish, and although receiving the benefit of their labour, contribute no part towards their relief in sickness, adversity, infirmity, and old age: thus the above parish had to contend with a ruinous poor-rate of 6*s.* 9*d.* in the pound on a three-fourths ratable, whilst the city parishes totally or nearly escaped without charge. Under the beneficial effects of the New Poor Law the rates are reduced to 3*s.* 6*d.* in the pound on a large assessment, which in the year 1839 produced 4,573*l.* 7*s.* 6*d.*, out of which 1,000*l.* 2*s.* 10*d.* was paid for pauper children, and 1,065*l.* 8*s.* 4*d.* for relief out of the workhouse, and have to pay tithes 1,526*l.* per annum, whilst the rich inner parishes pay but an average rate of about 1*s.* 4*d.* in the pound per annum.

A P P E N D I X C .

FORMS OF ORDERS, &c.,

Issued by the COMMISSIONERS, and CORRESPONDENCE, under the IRISH POOR RELIEF ACT.

No. 1.

DIETARY provided by the COMMISSIONERS' ORDERS for the NORTH and SOUTH DUBLIN UNION WORKHOUSES.

Adult Paupers of both Sexes.	Breakfast.		Dinner.		
	Oatmeal in Stirabout.	Milk.	Potatoes.	Buttermilk or reduced Milk.	Potato Stew with Broth.
Sunday, Tuesday, Wednesday, } Friday, and Saturday . . }	7 oz.	$\frac{1}{2}$ pint.	4 lbs. (weighed raw.)	1 pint.	..
Monday and Thursday . .	7 oz.	$\frac{1}{2}$ pint.	..	..	2 lbs. (weighed raw.)

Paupers of both Sexes. above 9 and under 15 Years of Age.	Breakfast.		Dinner.			Supper.	
	Oatmeal in Stirabout.	Milk.	Potatoes.	Buttermilk or reduced Milk.	Potato Stew with Broth.	Bread.	Milk.
Sunday, Tuesday, Wednesday, Friday, and Saturday . . }	3 $\frac{1}{2}$ oz.	$\frac{1}{2}$ pint.	2 lbs. (weighed raw.)	$\frac{1}{2}$ pint.	..	} 6 oz.	$\frac{1}{2}$ pint.
Monday and Thursday .	3 $\frac{1}{4}$ oz.	$\frac{1}{2}$ pint.	..	..	1 lb. (weighed raw.)		

Children under the age of nine years resident in the said workhouse shall be fed, dieted, and maintained with such food and in such manner as the said Guardians shall direct. And the sick paupers resident in the said workhouse shall be fed, dieted, and maintained in such manner as the Guardians shall, subject to the opinion of the medical officers, direct.

No. 2.

INSTRUCTIONS for carrying into Effect the VACCINATION EXTENSION ACT.

I.—CIRCULAR of the COMMISSIONERS to BOARDS of GUARDIANS in Ireland.

*Poor Law Commission Office, Dublin,
5th September, 1840.*

GENTLEMEN,

1. In execution of the duty imposed upon them by the Act 3 and 4 Vict., cap. 29, for the extension of the practice of vaccination, (a copy of which is herewith enclosed,) the Poor Law Commissioners desire to call the attention of the Guardians to the several provisions of that Act, the benevolent object of which is, by the general use of tried and efficacious means, to prevent, as far as possible, the mortality and sufferings occasioned by small-pox. For the attainment of this object, the means prescribed by the new statute are, first, the entire prohibition of inoculation with the small-pox; and, secondly, the general extension of vaccination.

2. It appears that the practice of inoculating with the small-pox has been long abandoned by the respectable part of the medical profession; on the grounds, firstly, that it is much more dangerous than the cow-pock; secondly, that it makes the person inoculated a source of contagion, and thus multiplies the chances of its spreading. It also appears that, in fact, there is now no difference of opinion among medical men as to the value of vaccination; all, without exception, are agreed that the practice is of the utmost importance as a protection from small-pox; and it must be obvious that, when vaccination becomes universal, the risk to the community from exposure to infection by small-pox must be greatly diminished.

3. In carrying out the provisions of the Act, it will be the duty of the Board of Guardians, in the first place, to “divide the Union into districts of convenient extent,” that is, into districts each of which will supply no more patients than the medical practitioner can vaccinate and properly attend to, and which will, at the same time, be of such moderate size, that the patients can easily resort from all parts of it for vaccination, and for periodical inspection, during the progress of the disease.

4. It will no doubt suggest itself to the Guardians that the workhouse of the Union should be made the centre of a vaccination district, and in the case of most Unions it is probable that the workhouse district may be made to comprise the entire electoral division in which it is situate. In the distribution of the remainder of the Union into vaccination districts, it may be the more convenient course to adopt the dispensary districts, either without any change of boundary, or with only such change as may be needed, to reduce a district [if too large, or to equalize the amount of duty between two or more districts, or to give the readiest access to a vaccination station. With this view, the Guardians should ascertain the number, extent, and boundaries of the several dispensary districts in the Union, and whether any part of the Union is not included in any such district, in which case it should either be attached to some neighbouring dispensary district, or should be constituted a vaccination district of itself.

5. In case of a dispensary district lying in more than one Union, it will be advisable that the Guardians of the Union in which any part of such district is comprised should communicate, in order that the arrangements in each Union respectively may be so shaped as to make in effect but one vaccination district of the dispensary district so divided.

6. Having settled the vaccination districts, and submitted them to the Poor Law Commissioners for their approval, the next proceeding of the Guardians in carrying the Vaccination Act into operation will be to contract with competent medical practitioners, "for the period of one year, for the vaccination of all persons who may come to such medical practitioners for that purpose."

7. It is obviously desirable that the contract for the workhouse district should be made with the medical officer in charge of the workhouse; and the Guardians will prevent confusion and disorder by appropriating for vaccination purposes some apartment in the workhouse near the entrance, to which the extern vaccination patients can have access without mixing with the pauper inmates of the house. In Unions where the workhouse is not completed, nor any medical officer appointed, a contract must be entered into with a competent practitioner, determinable upon the workhouse being declared by the Commissioners to be fit for the reception of the destitute poor, or as soon after as may be convenient; and a station for vaccination must in the mean time be provided, for which purpose the residence of the contractor may probably be the most convenient.

8. For the other vaccination districts, whenever they correspond with the dispensary districts, or correspond so nearly that the dispensary station will be also the vaccination station, the contract may most properly be made with the medical practitioner in charge of the dispensary, unless it shall appear to the Guardians that he will be prevented by the extent of his public business, or of his private practice, from attending to the new duties which he will have to undertake if appointed vaccinator under the provisions of the Act, in which case the Guardians should nominate for the approval of the Commissioners some other competent practitioner, stating at the same time the grounds of such nomination.

9. The Commissioners will be generally disposed to give a preference to the dispensary practitioners, the dispensary being a place of resort well known to the neighbouring poor, for whose benefit the Vaccination Act is especially framed. Such poor persons, too, will have become known to, and have acquired confidence in, the dispensary practitioner, who, being moreover at present under an obligation to vaccinate the children of the poor gratuitously, as part of his dispensary duties, will probably be satisfied with a lower rate of remuneration than other practitioners.

10. As respects competency, the Commissioners are advised that all regular medical practitioners, whether physicians, surgeons, or apothecaries, are legally competent to vaccinate. It is desirable that the individual with whom the Guardians may contract shall have been instructed and have had experience in this peculiar branch of medical practice, and it is indispensable that he be a man of fair professional

reputation, of punctual and diligent habits, and of unblemished moral character.

11. Having formed the vaccination districts, and determined generally what practitioners shall be employed, the Guardians must take into consideration the amount of remuneration to be offered.

12. The Act qualifies the contract in two particulars, first, as to time; second, as to the mode of remunerating the contractor. It is enacted in the 6th section that the Guardians shall contract "for the period of one year, and so from year to year as such contract may expire;" and in the first section it is provided (the provision being made applicable by the 7th section to Unions in Ireland) "that it shall be a condition of every such contract that the amount of the remuneration to be received under the same shall depend on the number of persons who, not having been previously successfully vaccinated, shall be successfully vaccinated by such medical officers or practitioners respectively so contracting."

13. In the opinion of the Commissioners, the object to be gained by these restrictions on the contract will be attained most conveniently and satisfactorily by agreeing to pay a certain sum (say 1s.) for each case of successful vaccination treated by the contractor during the year where the total number of such cases shall not exceed (say 200), and a sum of (say 6d.) for each case beyond the number of 200. This rate of remuneration appears to the Commissioners to be reasonable and proper; but should the Board of Guardians consider the scale of remuneration not satisfactory, or find that contracts, in other respects eligible, cannot be made on such terms, they are at liberty to adopt any other, subject always to the approval of the Commissioners, to whom, under the 4th section of the Act, a copy of every contract entered into must be forthwith transmitted.

14. In Unions where a rate is made, the sum ascertained to be due to each contractor, at the periods fixed for the half-yearly payments, must be defrayed by the Board of Guardians, and be charged to the several electoral divisions as an item of the establishment charge against the Union. Where a rate is not made at the time of entering into the contract, a clause must be introduced providing for this circumstance, by a stipulation that all payments due to the contractor at the time when the rate is made shall be defrayed within one month afterwards.

15. When the Board of Guardians shall have taken the general arrangements into consideration, and have come to a conclusion as to the terms of the contract, it will be necessary that they should record, by a minute, the result of their deliberations, and transmit a copy of such minute to the Poor Law Commissioners.

16. The contracts must be made in pursuance of an order, under the hands and seal of the Commissioners, that they may be exempt from stamp-duty; and the Commissioners suggest the following form of minute, and terms of contract, to which they will be prepared to give their sanction.

*Copy of a Minute of the Board of Guardians of the ————
Union, held at ———— on the ———— day of ————
in the Year One Thousand Eight Hundred and ————.*

The Board, having made arrangements for carrying into effect the provisions of the Act passed in the year one thousand eight hundred and forty to extend the practice of vaccination, took into consideration the general terms of the contracts to be entered into with the medical officers of the Union and other competent medical practitioners who may be willing to contract for the vaccination of all persons resident in the Union; and they are of opinion that the terms of such contracts should be as set forth in the following form:—

‘**CONTRACT for VACCINATION.**

‘**3 & 4 Vict. c. 29—An Act to extend the Practice of Vaccination.**

1. *Name and address of the medical man contracting, describing him as a medical officer of the Union, or competent medical practitioner, as the case may be.*

‘**ARTICLES of AGREEMENT** entered into this ———— day of ———— 184 ,
between ———— ———— ————

of the one part, and the Guardians of the Poor of the ———— Union, in the count of ————, of the other part.

‘**IT IS HEREBY AGREED**, and the said ———— doth contract with the said Guardians and their successors, that from and after the ———— day of ———— he will vaccinate all persons resident within the said Union who may come to him for that purpose, at the time and place at which he shall, in conformity with the terms of this contract, attend.

‘And that he will, for the purpose of vaccinating all such persons, attend on ———— day in every week, from the hour of ———— in the ———— noon to the hour of ———— o’clock, at ———— in the (parish, or town, or village, as the case may be) of ————

‘And that he will, then and there, duly vaccinate all such persons as may be present for the purpose of being vaccinated, and who may not before have been successfully vaccinated, and do and perform all such other acts and things as may be necessary for the purpose of causing such vaccination to be successfully terminated.

‘And that he will keep all such registers and books of record, and make such reports and returns, from time to time, as the Poor Law Commissioners may prescribe, or the Board of Guardians, subject to the approval of the said Commissioners, may require.

‘And that, in every case in which the result of vaccination performed by him under this contract on any person shall be successful, he will give to such person, or to its parent, guardian, or nurse, a certificate of the fact, in the form prescribed. And that he will also keep a register in the prescribed form of all cases of small-pox which he shall attend, and will deliver a copy of the same to the clerk of the said Guardians once in every half-year namely, on the 1st of January and the 1st of June.

‘And the said Guardians do, for themselves and their successors, contract and agree with the said ———— to pay to the said

_____, his executors, administrators, or assigns, within one calendar month after the 1st of January and the 1st of June respectively during this contract, and within one month after its termination, the sum of _____ for every person who, not having been previously vaccinated, shall have been successfully vaccinated since the last preceding 1st of January or 1st of June, as the case may be, under this contract, by the said _____, and with respect to whom the said _____ shall have made the entries and given the certificate hereinbefore described.

‘And it is hereby further agreed between the said _____ and the said Guardians, that this contract may be put an end to by either of the parties hereto, on giving twenty-eight days’ notice to the other party, respectively, of the intention to put an end to the same.

‘In witness whereof the said _____ hath hereunto set his hand and seal, and the said Guardians their common seal, the day and year first above written.

‘Signed, sealed, and delivered }
by the above-named }

‘Signed on behalf }
of the majority } Chairman of the Meeting, _____

‘Guardians present }

‘In the presence of _____ Clerk of the Guardians.’

‘Resolved :—That the clerk do transmit a copy of the said form to the Poor Law Commissioners, and that the Poor Law Commissioners be requested to issue an order that the same form be adopted in all contracts to be made in this Union under the provisions of the said Act until further order shall be made in that behalf.’

By order of the Board,

W. STANLEY, *Assistant Secretary.*

II.—FORM of COMMISSIONERS’ ORDER to GUARDIANS to CONTRACT for VACCINATION in IRELAND.

To the Guardians of the _____ Union, and to all others whom it may concern.

WHEREAS the Board of Guardians of the _____ Union are about to enter into contracts for carrying into effect the provisions of the Act passed in the session of Parliament held in the 3rd and 4th years of the reign of Her Majesty Queen Victoria, intituled “An Act to extend the practice of Vaccination,” and have requested that an order should be issued by us, directing that the said contracts should be made in the tenor and form set forth in the schedule annexed to these presents.

Now, therefore, we, the Poor Law Commissioners, having considered and approved of the said form, do hereby order that the said form of contract shall, so far as the same may be applicable to the circumstances of each case, be adopted by the Guardians of the _____ Union in

matter under the consideration of such meeting, and who are required to depart when the consideration of such matter shall be concluded or postponed.

Now, for the more ready and effectual execution of such order, and for the better protection of Boards of Guardians from unauthorised intrusion, by which they might be impeded in the performance of their duties, we do hereby further order and direct that every person not being a Guardian of the Union, or entitled to be present by virtue of the exception contained in the order before recited, shall immediately depart from the room in which any Board of Guardians shall then be holding a meeting, on being desired or directed so to do by the chairman of such meeting, or by any Guardian then present, or by the clerk to the Board of Guardians; and if any person shall refuse or delay to depart from such room on being desired or directed as aforesaid, such person will be acting in disobedience to this our order, and be liable to be proceeded against accordingly.

Given under the hands and seal of us the Poor Law Commissioners, &c.

II.—INSTRUCTIONAL LETTER to Boards of Guardians issued with the foregoing Order, prohibiting the ATTENDANCE of STRANGERS at the GUARDIANS' MEETINGS.

GENTLEMEN,

Poor Law Commission Office, Dublin.

1. It appearing that you have given permission to reporters for the newspapers to be present at your meetings, notwithstanding the prohibition contained in paragraph 14 of the 2nd section of the orders and regulations issued for your guidance, it becomes necessary that the Commissioners should state to you their present views and intentions in reference to this question.

2. The opinion of the Commissioners as stated in their Sixth Annual Report, with copies of which you have been furnished, remains unaltered. They continue to think it highly important to the permanent well-working of Boards of Guardians, and the orderly and efficient despatch of the business which they are constituted to transact, that their deliberations should not be open to the public.

3. Every *act* of a Board of Guardians must be recorded on their minutes, and may become public; but the *deliberations* precedent to the act—the opinions of individual Guardians—the information adduced on particular points, perhaps confidentially obtained—ought, in the Commissioners' judgment, to be confined to the Board itself, and to be strictly private. Without this safeguard, Guardians will act under restraint, feeling that they may be individually called to account for an opinion expressed or for conduct pursued by them, which, although strictly right, and dictated solely by a sense of public duty, might yet be in some way opposed to public feeling at the moment, or operate adversely to the individual interests of particular persons.

4. With publicity, too, partial influences would probably be brought to bear, through the instrumentality of the press, a connexion or close intimacy with which might give to some one Guardian, or set of Guardians, an undue preponderance over others in the deliberations of the Board. The publication of every hasty or ill-considered expression would be apt to produce and perpetuate collisions on personal and party

grounds, and would tend to impart to the Guardians' deliberations a character the reverse of what is desirable, and lead to lengthened discussions, and impede the despatch of business.

5. The Commissioners fear, too, that such publicity may tend to indispose the fittest persons to undertake the duty of a Guardian, and eventually drive from the Board men of quiet business-like habits, whose presence would be most important for the interests of the rate-payers, but whose sober and well-considered judgments would be liable to be borne down by the fluency of members more accustomed to public discussion, and speaking under the exciting influence of having what they say reported in the newspapers.

6. It was under the influence of these considerations (which apply as well to the English as to the Irish Unions), and solely with the view of securing the independence of individual Guardians, the unreserved freedom of deliberation, and the efficient working of the several Boards, that the Commissioners framed the regulation referred to. For the Commissioners themselves, it is in no way necessary; every question which arises in course of their official duties is made a matter of record, and every letter or paper which is sent to or received from a Board of Guardians is a public document; but the deliberations of a Board of Guardians are a very different matter, and the Commissioners see reason to apprehend that the publicity now sought for by you may be productive of difficulties to yourselves, as well as seriously impede the business of the Union.

7. Such being the Commissioners' opinion, founded on and confirmed by experience, they feel that they cannot, consistently with their public duty, either cancel or modify the regulation section 2, paragraph 14: but as they are on all occasions most desirous of exercising the powers confided to them "for the guidance and control" of Boards of Guardians, in accordance, as far as it may be possible, with the Guardians' own convictions, the Commissioners do not now propose to take steps for the immediate enforcement of the regulation, or to issue at present any other more stringent order in reference to it. The Commissioners deem it better, under all the circumstances of the case, to afford the Guardians, in the first instance, an opportunity of witnessing the results of that publicity which they now desire; not doubting that, should these results prove to be such as are above anticipated, the Guardians will then of themselves forthwith enforce the regulation.

8. The order herewith transmitted will enable the Board of Guardians more readily to protect itself against intrusion, in case any stranger shall attempt to interfere in its proceedings, or persist in remaining in the room after having been required by any Guardian, or by the clerk, to depart; and any charge necessarily incurred in enforcing this order may be included in the Union disbursements.

By order of the Board,

W. STANLEY, *Assistant Secretary.*

*To the Chairman and Board of Guardians
of the ——— Union.*

III.—INSTRUCTIONAL LETTER to Assistant Commissioners on an Order being issued prohibiting the ATTENDANCE of STRANGERS at GUARDIANS' MEETINGS.

SIR,

Poor Law Commission Office, Dublin.

1. I AM directed to forward to you the enclosed copy of an order which has been issued to the Guardians of the ——— Union, together with the copy of a letter which was at the same time addressed to the Board. These documents will sufficiently explain the Commissioners' views as regards the admission of reporters in this particular Union.

2. With respect to the other Unions under your charge, the Commissioners desire that you will endeavour to prevent the question as to the admission of reporters from being raised at all; and if raised, that you will then use your best efforts to procure its rejection by the Board of Guardians. Should you fail in this respect, it will then be necessary that you should endeavour to lead the Guardians to the expression of an opinion as to the expediency or desirableness of such admission merely, and thus to prevent their resolving upon its immediate adoption, which would be a direct infringement of the rule.

3. In case any Board of Guardians shall, notwithstanding your efforts to the contrary, resolve upon admitting reporters, the Commissioners then propose to issue an order, and to address to them a letter similar in purport to the enclosed. If circumstances shall arise causing the Commissioners to change their view in this respect, they will give you timely information.

4. The question of the admission or non-admission of reporters is, at the present moment, one of peculiar difficulty, the passions and prejudices of the public being much excited upon it. Great temper and circumspection will, therefore, be called for on your part in dealing with this question; for whilst you must use your best efforts to uphold the existing regulation, and to prevent such admission in any case, you must at the same time be careful so to conduct your opposition to it as not to excite hostile feelings in any party, or to compromise the Commission—a contingency which it is hoped this explanation will enable you to avoid.

5. You will please to keep the Board informed from time to time of all that passes on this subject at the several Boards of Guardians in your district; and the Commissioners will be always prepared to afford you their best advice and assistance in every case of doubt or difficulty.

By order of the Board,

To ——— ———

W. STANLEY, *Assistant Secretary.*

Assistant Poor Law Commissioner.

No. 4.

ELECTIONS OF GUARDIANS FOR THE YEAR ENDING 25TH MARCH,
1842.

I.—CIRCULAR to the ASSISTANT COMMISSIONERS in IRELAND.

Poor Law Commission Office, Dublin,

SIR,

4th February, 1841.

THE regulations for the election of Guardians for the year commencing on the 26th proximo having been considered by the Board, the orders will be immediately issued; and it has been determined to issue the appointments of the returning officers separately.

It is proposed that the proceedings in each Union shall be commenced on the 15th instant, by issuing the general notice (*for posting only*), and the nominations are to be declared on the 1st proximo, so that a fortnight will be allowed to prepare for any contests that may occur before voting papers are to be issued.

The statements of claims to vote, in pursuance of the 84th section of the Poor Relief Act, are henceforward to be sent to the Board of Guardians of each Union, and to be registered by the clerk, who will be instructed to take up from the returning officer the statements and proxies' appointments made previously to former elections, and register such as shall appear to be still in force.

After the nomination day it will be the duty of the clerk to furnish the returning officer with lists of the persons entitled to vote under such statements and appointments for divisions or wards in which it will be necessary to take votes; and, where a rate shall have been made, it will be also the clerk's duty to supply a list of occupiers, according to the last rate made, in such divisions or wards.

Where a rate shall not have been made, the collectors of county-cess will be required to supply lists of persons liable to cess for property in the several contested divisions or wards.

The lists of every kind are to be on forms, upon which the votes will be registered, so that the returning officer will not have to copy them on any other forms.

The returning officer will thus have to perform only the following duties:—

1. To sign and issue the election notice, form C, on the 15th instant.
2. To receive nomination papers, where a rate shall have been made, to the 27th instant, or for an election by cess-payers to the 25th instant.
3. To compare the papers with the registries of claims to vote and the rate-book; or, where a rate has not been declared, to make up and forward to the collectors of cess, by post, *on the 25th instant*, a list of the names and residences of the proposers and candidates, to ascertain before the 1st of March whether they shall appear to be qualified cess-payers if not landlords. By this arrangement the labour of preparing lists of rate-payers or cess-payers will be avoided, except for divisions or wards in which votes must be taken.
4. To attend the public meeting on nomination day; declare the qualified candidates who shall be duly nominated; and prepare the usual list.
5. To have voting papers printed after the 4th of March, *if then necessary*, and to prepare lists of the voters' names and residences for the persons to be employed in distributing and collecting the papers.
6. To instruct the messengers and deliver the lists on the Saturday preceding the 15th of March, the *first* day for issuing voting papers; and at the same time to deliver the papers numerically arranged according to the respective lists, and in sealed packets, to be opened on the Monday following in the electoral divisions or wards in which the papers are to be distributed.

7. To register the votes when the papers shall be returned in the columns for the purpose on the lists of voters. It is intended that the collectors of rates shall assist in this duty where a rate has been made; and in every other Union it is proposed that the clerk of the Guardians, or some other Union officer or person to be named by the Commissioners, shall assist in the scrutiny. The collectors or other persons so employed to be allowed at a rate not exceeding 1s. per hour. No assistant clerks to be employed without special authority.
8. To make up a list in duplicate of the divisions or wards in which votes shall have been taken, showing the number of votes for each candidate. The lists to be signed by the returning officer and collectors of rates or other assistants named for the scrutiny; and one to be posted at the place in which the candidates shall have been put in nomination.
9. To make a return of the election to the Commissioners on the 25th of March, if possible, or upon one of the 14 days following which will not be a Sunday. A copy of the return to be sent to the Board of Guardians, on which the clerk is to issue a notice to the persons elected.
10. To hand over all the papers of the election to the Board of Guardians.

In this arrangement all printing at the charge of the Union is avoided, except the printing of voting papers; and it is intended to forward immediately to the clerk of each Union, at the charge of the Commission, a full supply of all the general forms which are to be used.

The returning officer will be directed to provide voting papers at a charge not exceeding 2s. per hundred; and if local printers will not supply them at or under this price, he will be directed to apply to this office, on which a printer in Dublin will be instructed to supply them.

The election expenses will, it is hoped, be much less than those heretofore incurred in each step of the proceedings, and particularly in the payments to the several persons employed.

Looking to the very limited duties which the returning officer will have now to perform where contests shall not occur, it appears advisable to adopt the English practice of paying a fee for the general business of the election, with an allowance for taking votes, to be regulated hereafter by the extent of the labour in every case, by which means *all* the expenses occasioned by contests can be distinguished and charged to the respective electoral divisions.

This allowance will be regulated by a scale corresponding with that which you will receive with this letter, founded on the return of each election; but, *except under very special circumstances*, it will not in any case exceed 10*l.* for whatever number of contests may occur, so that the maximum payment for a returning officer's services, except in the cases referred to, will be 15*l.*

With a view of preventing contests, it will be intimated prominently by notice, Form C, that every expense occasioned by them will devolve on the electoral divisions in which, or in wards of which, they shall occur.

You will be pleased to communicate this arrangement to the several persons recommended by you to be employed as returning officers; and

as such of these persons who may not be clerks of Union will have the option of accepting the office on the proposed terms, or declining to act, you will request an immediate reply from each of those gentlemen, in order that, should any of them decline to act, you may be enabled to provide substitutes. For this purpose, as well as for the information of the clerks of Union who are to act, you will be supplied with several copies of this letter.

It appears to the Board to be desirable that every competent clerk of Union (whose particular duties are not so heavy as to preclude such an arrangement) should be the returning officer; but it does not appear to be expedient that a collector of rates, or any other Union officer, shall be so employed. The collectors will, however, be required to assist in the scrutiny; and, where a rate has not been made, you will propose for that duty any Union officer or other person who may appear to be eligible; but this will not be requisite until after the day for declaring the candidates nominated.

By order of the Board,

W. STANLEY, *Assistant Secretary.*

II.—CIRCULAR to the CLERKS of UNIONS in which Elections were to take place in 1841.

*Poor Law Commission Office, Dublin,
12th February, 1841.*

SIR,

THE Poor Law Commissioners acquaint you, for the information of the Board of Guardians of the _____ Union, that in pursuance of the Act for the more effectual Relief of the Destitute Poor in Ireland, sec. 20, an order will be forthwith issued for an election of Guardians, to act for the Union during one year from the 25th March ensuing. You will receive a sealed copy of the order, to be filed and preserved as required by the 6th section of the Act.

Under this order it will be your duty to perform several acts necessary for the election, as clerk of the Board of Guardians; and you will be supplied from this office, at the charge of the Commission, with all the general forms which are to be used, and with specimen forms of voting papers.

The cost of voting papers, and all the other expenses attendant on contests, are to be charged to the electoral divisions in which contests occur.

On the 15th instant the returning officer's notice is to be issued, specifying the time within which statements of claims to vote, and appointments of proxies, with their applications, in pursuance of the 84th section of the Act, are to be delivered to the Board of Guardians; also the time and place for receiving nomination papers, as well as the time and place at which the names of the qualified persons duly nominated will be declared.

This notice is to be posted in the Union, at or near the places named in the order; and it is to be sent by post (at the charge of the Union) to the several resident magistrates; but it is not to be published in any newspaper at the public charge.

Your acts in the election, as clerk of the Board of Guardians, will commence immediately after the notice shall have been issued.

Thenceforward it will be your duty to receive and register the statements of claims to vote, and appointments of proxies, with their applications also to statements of corporations and joint-stock companies, in pursuance of the 86th section of the Act.

The forms which you will receive for such statements and appointments are to be given, free of charge, to any persons attending at your office who shall appear to require them for their statements or applications. It would not be expedient to make a more general distribution of these forms.

It is not positively required, although it is desirable, that the statements and appointments shall be according to the forms provided. If any be made in a different form, and shall contain the particulars which the Act directs to be set forth, it will be your duty to receive and register them. These particulars are,—

1. Name and address.
2. Description of property.
3. Description of the interest possessed in the property; that is, in the case of an occupier, the net annual value exceeding all rent payable for it; and, in the case of a landlord, the net rent received from it.

In describing the property, its situation must be plainly stated; and, in describing the interest, a statement of its net annual amount or value is indispensable, as on this will depend the number of votes which may be given. Therefore, if statements or appointments not containing such essential particulars shall be presented, they must be rejected.]

It will not be necessary, however, to include in any statement or appointment more property than shall entitle the person making it to the maximum number of votes that may be given by that person in respect of such property; and a separate statement or appointment should be made for each division or ward in which the same person is entitled to vote.

The statements or appointments duly made before any election which has already taken place in the Union, and which are still in force, (the persons named in them being alive, and in possession of the interests described,) will be available in the ensuing election. You must therefore obtain the several statements and appointments already made, and register such of them as contain the particulars directed by the Act to be set forth, placing them on the proper registries, in the order of their dates, before you commence registering those to be now made. When you shall have thus recorded them, a red line may be drawn through the entries of such as shall, on careful inquiry, appear not to be then in force, and also through the entries of appointments which shall be revoked either by new appointments or by statements claiming to vote in person.

A proxy, you will observe, cannot vote in respect of property in the actual occupation of the person by whom he is appointed. If any appointment shall specify only such property, you will reject it as illegal, whether already made or hereafter tendered to you;—and when such property shall appear to be included in an appointment with property in respect of which a proxy may lawfully vote, you will deduct its value, and register the appointment as if the value deducted had not been included.

An occupier who is not liable to rent is entitled to vote in respect of his ownership without making a statement of his claim; but an occupier liable to a rent of less amount than the net annual value of the property occupied will not be entitled to vote, in respect of his beneficial interest, unless he shall make the statement required by the 84th section of the Act.

The rule which requires actual occupiers to vote in person does not apply to corporations or joint-stock companies, the 86th section of the Act having provided that officers of such bodies shall be appointed to vote for them in respect of any qualification they may possess.

Wherever a rate shall have been made, the occupiers not liable to any rent will be distinguished on the rate-book by their names appearing in the column for owners; and, previously to the levying of a rate, it is presumed that the collectors of county-cess will be able to distinguish on their lists of cess-payers the persons who are not subject to any rent for property in their occupation on which cess has been levied.

All statements and appointments which shall be received by you before the close of the 10th of March will be available for the ensuing election; and if it shall be necessary to take votes in any division or ward of the Union, a list of the persons entitled to vote in respect of property therein, according to such statements or appointments, must be prepared on the Form H 2, prescribed by the order.

If a rate shall have been made, you are (when required to prepare a list of occupiers on Form H 1) to employ the collector for the division or ward to aggregate the net annual value of property occupied by the same persons.

The other duties which you are to perform in the election, as clerk of the Board of Guardians, require no more lengthened description of them than is given in the order.

The Commissioners refer you to the order generally, with the regulations of which, and the several forms prescribed, you should, as clerk of the Union, make yourself so well acquainted that you may be able to refer to or cite them when necessary, to supply any information for which voters shall apply.

You will receive herewith, for the information of the Board of Guardians, a copy of the letter of instructions issued to the returning officer; and you will observe that, with a view to general convenience and economy, all the business of the election is to be carried on in your office, or in the board-room, as the occasion may require; but if a more spacious apartment shall be considered necessary for the meeting of voters on the nomination day, and if the Board of Guardians shall so advise, any other place in the vicinity which shall be available may be appointed for the meeting.

The forms to be used in the election will be transmitted to you, with an inventory, which you will sign and return to this office; and if an additional quantity of any of the forms shall be required, you are requested to be particular in making an early application for the supply.

By order of the Board,

W. STANLEY, *Assistant Secretary.*

To the Clerk to the Board of Guardians
of ————— Union.

III.—CIRCULAR to the RETURNING OFFICERS of UNIONS in which Elections were to take place in 1841.

*Poor Law Commission Office, Dublin,
12th February, 1841.*

SIR,

THE Poor Law Commissioners have appointed you returning officer for the election of Guardians of the poor, to take place in the above Union on the 25th of March ensuing, and for any further election in the Union that may be ordered during the year ending on the 25th of March, 1842.

You will receive the instrument of appointment in due course, with a sealed copy of the order for the election; and as your duties are amply set forth in the order, this communication will be confined to instructions on the means which are to be employed in executing the duties so prescribed.

You will transact the business of the election at the board-room of the Guardians, to which all the printed forms to be used will be forwarded; but, if urgently necessary, and if the Board of Guardians shall so desire, you may appoint, for the nomination-meeting of voters on the 1st of March, any other more spacious apartment in the vicinity which shall be available for the purpose.

The police in the Union will post the election notices, and are to distribute and collect voting papers; but these are the only services which they are to perform in the election.

The notice (Form C) is to be filled and signed by you on the 15th instant, and one is to be posted at or near the several places prescribed for the purpose by the order. You will therefore calculate the number of copies which will be required for posting, and forward them, through the post-office (in packets, pre-paid), to the *head-quarters* of the police stationed in the Union, distributing the number according to the portion of the Union comprised in each police district.

You are to transmit to the officers of districts, with the notices, a list of the parishes in the Union, according to the order declaring it, a copy of which will be found in possession of the clerk of the Guardians; and this list will be returned to you so marked as to distinguish the parishes in each of the districts, which will guide you in the arrangements for issuing voting papers, if contests shall occur.

It is not legally necessary that the notice shall be posted throughout the Union on or immediately after the 15th instant, but it should be thus published as soon as practicable; and this must be done within the week ending on the 20th instant. About half the number of copies supplied, or perhaps less, will be sufficient for this purpose. The remaining copies are to be distributed among voters applying for information; and you will observe that one must be sent by post (pre-paid) to every magistrate resident in the Union, which should be done as soon as you can ascertain their names and addresses.

The notice is not to be published in any newspaper at the charge of the Union.

A description of the electoral divisions of the Union heretofore printed with the election notice will be supplied separately, to be used

where contests may occur. Two should be posted, when received, at the place in which the business of the election shall be conducted.

You are to attend daily at the place appointed for your proceedings from the 15th instant to the nomination day, as persons attending with nomination papers may require instructions, which, by the order, you are directed to give.

If any case of difficulty shall occur either then or subsequently, which the instructions of the order may not enable you to dispose of, you will immediately communicate the difficulty to the Commissioners by letter; and if any such case shall arise at the nomination meeting, you may reserve your decision until you can obtain advice from this office, or from the assistant commissioner in charge of the Union.

On closing the proceedings on the nomination day, a copy of the list of candidates declared (Form F) must be transmitted to this office for the assistant commissioner, unless he shall have been present at the meeting.

If any candidate shall be proposed at the meeting, according to the provisions of the order, it will be necessary for you to ascertain whether he shall be duly qualified. This inquiry must be made after the meeting, in the same manner as if the nomination paper had been received in due time before it; and as any candidate named in the list will nevertheless be ineligible as a Guardian if not qualified, it will be your duty, should any person so proposed at the meeting appear to be disqualified, to mark the list accordingly opposite such candidate's name, and to proceed with respect to the other candidates named in it as if the disqualified candidate had not been nominated.

Much discussion has heretofore arisen at nomination meetings in consequence of the rejection of nomination papers which did not appear to be in the prescribed form: this, it is hoped, will be now avoided by attending to the regulation which requires the returning officer to have defective papers corrected when delivered; and if in any case this shall be prevented by the omission of the proposer's place of abode, the returning officer is, at the meeting, to allow the omission to be supplied by the proposer, if present, or by a candidate named in the paper.

If a rate shall not have been made in the Union, you will, immediately after the nomination day, supply the collectors of county-cess for the townlands of the electoral divisions in which votes are to be taken with the forms (H 1) for lists of cess-payers. These forms you will forward by post (pre-paid), allowing the collectors until the 5th of March for supplying the lists; and you will request them to distinguish by a mark the names of the persons who are not subject to *any* rent for property in their occupation charged with cess.

The order for the election makes it obligatory on the collectors to furnish you with correct lists; and if in any case there shall be reason to apprehend that a proper list will not be supplied on application, you are immediately to communicate with the Commissioners, and they will cause a copy of the order to be transmitted to the collector, with a formal requisition for the list. A refusal to supply the list would then subject the collector to a penalty under the 102nd section of the Poor Relief Act.

It has been stated in several instances heretofore that the collectors

could not furnish perfect lists, as, in consequence of the mode of collection in certain cases, they record only the name of one person in each townland, who collects the cess there from all the other persons liable to it; and if such a reason shall be assigned to you, in any case, separate lists must be required from the persons collecting in the townlands, who may be regarded as assistant collectors; and these lists the principal collector must examine, correct, and authenticate.

The collectors or their assistants are not entitled to any remuneration for making out the lists. The Poor Relief Act declares (sec. 87) that all persons liable to the county-cess shall be entitled to vote; and the collectors of cess are required by the Commissioners, under their general powers for carrying the law into effect, to supply lists of such voters when necessary.

On ascertaining the number of voters in each contested division or ward, you will employ a printer in or near the Union to supply the voting papers, containing the name and description of each candidate and proposer, in addition to the other matter in the prescribed form, provided his charge shall not exceed *two shillings* per hundred; but if more be required, you will transmit to this office a voting paper properly filled, for each division or ward in which a contest shall occur, and a printer in Dublin will be employed to furnish the quantity required at the price here stated.

Your next duty will be to prepare lists of the voters for the persons who are to distribute and collect the voting papers; and afterwards to arrange the papers in the manner prescribed by the order. For this purpose you must ascertain the number of papers which can be delivered in a day by one person, with reference to the facilities or impediments which each electoral division may present, and then prepare lists and divide the papers accordingly, so that each person may have a list applicable only to the numbers indorsed on the papers he is to distribute and collect.

On the 8th of March you are to ascertain, by the lists of parishes to be returned by the constabulary officers, the head-quarters to which you must apply for the assistance of the police on duty in the electoral divisions to which papers are to be sent; and you will then send to such head-quarters, *by post* (pre-paid), an application for the assistance required, naming each electoral division, with the number of voting papers to be distributed in it, and transmitting one of the printed tabular statements of the townlands comprised in the several divisions of the Union.

You will appoint Saturday, the 13th of March, for the attendance of one of the police *from each station*, to receive the voting papers and lists, with instructions.

The papers are to be delivered by you in sealed packets (arranged according to the lists), to be opened on the Monday following in the respective electoral divisions for which they shall have been prepared; and you will at the same time deliver, *for each station*, a written copy of the regulation in the order for the distributing and collecting of voting papers, to which the persons employed in the duty will be bound to conform.

If you cannot obtain the services of the police, or of a sufficient number of them, you are then to employ other persons, selecting intelligent

and trustworthy individuals for the purpose. As, however, the duty they will have to perform requires little beyond activity, fidelity, and a knowledge of the country, you ought not to employ those who, from their station in life, would expect a high scale of remuneration. The Commissioners have decided that 2*s.* a-day shall, under ordinary circumstances, be the maximum allowance to each person thus specially employed. These special messengers will be governed by the regulations which apply to the police, and which you must strictly enforce.

The police are to be allowed 1*s.* a-day each while employed in distributing and collecting papers, but no allowance is to be made for posting notices, or attending to receive the papers, and finally to return them.

Until you shall have to prepare the lists of voters for the police you cannot require the assistance of a clerk; and no allowance can be made for any expense incurred by employing one without authority; but if the number of voters in contested divisions or wards shall be so great as to render assistance necessary for preparing the lists, the Commissioners, on receiving a report from you to that effect, stating the probable number of voters, will allow the person who is to assist in the scrutiny of votes to aid also in preparing the lists; and, if indispensably necessary, they will allow additional assistance to be provided.

The clerk of the Union will supply you with the requisite stationery.

You are requested, on completing the return of the election, to furnish to this office an account of the expenses in the subjoined form.

By order of the Board,

To the Returning Officer
of ——— Union.

W. STANLEY, *Assistant Secretary.*

FORM annexed to foregoing CIRCULAR.

Union.

ELECTION OF GUARDIANS, 25TH MARCH, 1841.

Returning Officer's Account.

1. Charges against the Union at large :—	£.	s.	d.
Returning Officer's fee for general duties . . .			
Postage paid on letters or packets relating to such duties			
2. Charges against Electoral Divisions :—	£.	s.	d.
Printing [<i>state the number</i>] voting papers, at ——— per hundred			
Postage paid on account of the division . . .			
Police [<i>or other persons, as the case may be</i>] employed in distributing and collecting voting papers; men, on days, at per diem each			
Returning Officer's allowance			
Allowance to assistant in the scrutiny, days, at per diem			
[<i>Add, if a rate have been levied</i>] Lists of rate- payers			

Summary.

	£.	s.	d.
Union at large			
——— Division			
——— Division			
——— Division			
——— Division			
Total			

IV.—FORM of ORDER for the ELECTION of GUARDIANS by CESS-PAYERS in a Union where a Rate for the Relief of the Poor shall not have been made.

Union.	Day for issuing Notice	15th Feb. 1841.
	Last day for receiving No-	
	mination Papers	25th „ „
	Nomination Day	1st March „
	Last day for receiving	
	Statements of Claims to	
	Vote	10th „ „
	First day for issuing Voting	
Papers	15th „ „	
„ for Collecting	17th „ „	
„ for Return of the		
Election	25th „ „	

To all persons whom it may concern, we, the Poor Law Commis-
sioners, send greeting :

In pursuance of the provisions of the Acts for the more effectual re-
lief of the destitute poor in Ireland, passed in the sessions of Parliament
held in the 1st and 2nd years of the reign of Queen Victoria, we, the
Poor Law Commissioners, do hereby order and direct that an election
of Guardians of the poor of the _____ Union, for one year ending on
the 25th of March, 1842, shall take place at the time and be conducted
in the manner hereinafter set forth.

1. On the 25th day of March now next ensuing, an election of
Guardians for the several electoral divisions or wards thereof in the said
Union shall take place; and the Guardians previously elected shall
then go out of office; but if a return of the election shall not be made
on the said 25th day of March, the Guardians previously elected, and
whose term of office will then expire, shall continue to act as Guardians
until others are elected or appointed in their stead.

2. All male persons of full age, not expressly disqualified by law,
who are entitled to vote for Guardians of the said Union, as occupiers of
property therein subject to county-cess, and who shall have been liable
in the year ended the 31st day of December, 1840, to pay cess to the
amount of not less than ten shillings in respect of such property, or
who are entitled to vote as landlords receiving from property charged
with such cess net rent of the amount of not less than ten pounds per
annum, exceeding all rent payable by them for such property, shall

be eligible as Guardians for any of the electoral divisions or wards (as the case may be) of the said Union.

3. No person being in holy orders, or being a regular minister of any religious denomination, shall be eligible as a Guardian.

4. Guardians whose term of office shall expire on the 25th of March next shall be re-eligible for the ensuing year.

5. The same person may be elected for more than one electoral division.

6. Every person liable to pay the county-cess for property within the Union, and every landlord entitled to receive rent in respect of such property, shall be entitled to vote at the election of a Guardian or Guardians for each electoral division or ward in which such property is situate.

7. If the electoral division be divided into wards, every person entitled to vote in such division shall have a vote or votes in each ward in which the property in respect of which he is entitled to vote is situate; but so, nevertheless, that the whole number of votes given in such electoral division by the same person shall not exceed the maximum number stated in the following scale, except as hereinafter is provided.

8. For the purpose of ascertaining the number of votes to be given by any person so entitled to vote as aforesaid, every shilling of the county-cess levied on such property within the year ended the 31st December, 1840, shall be calculated as 1*l.* net annual value, and every 1*l.* of net rent received by such landlord as aforesaid shall be equivalent to a liability to the payment of county-cess to the amount of one shilling.

9. Every person so entitled to vote as aforesaid shall have a vote or votes according to the following scale; that is to say, where the county-cess which he shall have been, or shall be deemed to have been, liable to pay within the year 1840,—

Shall not amount to 20 <i>s.</i>	1 vote.
Shall amount to 20 <i>s.</i> and not to 50 <i>s.</i>	2 votes.
„ 50 <i>s.</i> and not to 5 <i>l.</i>	3 votes.
„ 5 <i>l.</i> and not to 7 <i>l.</i> 10 <i>s.</i>	4 votes.
„ 7 <i>l.</i> 10 <i>s.</i> and not to 10 <i>l.</i>	5 votes.
„ 10 <i>l.</i> and upwards	6 votes.

10. Every occupier liable to cess as aforesaid, who is also owner of the property on which such cess shall have been levied, holding it free of all rent, shall have double the number of votes above mentioned, according to the amount of cess charged on such property in the year ended the 31st day of December, 1840.

11. Where the net annual value, so calculated as aforesaid, of property charged with the payment of county-cess shall exceed the rent paid in respect of such property, the occupier shall, in addition to his votes as cess-payer, have the same number of votes in respect of such excess of net annual value as if each 1*l.* thereof constituted an additional liability to the payment of 1*s.* county-cess.

12. Every person liable to cess for detached parcels of property in the same electoral division or ward shall be entitled to vote with respect to the aggregate amount of cess levied on such property in such year as aforesaid, according to the foregoing scale, and subject to the limitation hereinbefore contained as to voting in wards.

13. Every person entitled to vote in respect of more than one of the qualifications hereinbefore mentioned shall be entitled to give, in respect of each such qualification, the number of votes conferred by it, according to the scale hereinbefore set forth.

14. No person liable to pay the county-cess for property the net annual value of which shall exceed the rent payable for it, shall be entitled to vote in respect of such beneficial interest,—and no landlord deriving a net rent from property liable to cess shall be entitled to vote in respect of such net rent, unless he shall, one week at the least previous to the first day hereinafter appointed for collecting votes, deliver to the Board of Guardians of the Union a statement in writing of his name and address, with a description of the property in respect of which he claims to be entitled to vote, and of his interest therein; and such statement may be in the Form A 1 or 2, hereunto annexed, as the case shall require.

15. *Every landlord* may, from time to time, by writing under his hand, appoint any person to vote as his proxy in respect of the net rents derived by him from property chargeable with cess in any division or ward; and the appointment will remain in force until revoked; but such proxy must, one week at the least previous to the first day for collecting votes, deliver to the Board of Guardians the original, or an attested copy of the writing, appointing him as such proxy, containing a statement of the name and address of his principal, and a description of the property in respect of which he is deputed to vote; and Forms B 1 and 2 may be used in appointing proxies, and by such proxies in applying to be admitted to vote.

16. No member of a corporation, or proprietor of or interested in a joint-stock company, shall be entitled to vote in respect of the property of such corporation or company; but such officer thereof as shall be appointed for the purpose by the governing body of any corporation or company, stating their claim to vote in the manner hereinbefore directed, with respect to persons liable to pay the county-cess for property the net annual value of which shall exceed the rent payable for it, or landlords deriving rent from property charged with cess, shall be entitled to vote in behalf of such corporation or company.

17. The Board of Guardians of the Union shall cause every such statement and appointment as aforesaid to be preserved, and entered on a registry, prepared according to the proper form hereto appended, D 1, 2, or 3, as each case may require.

18. Occupiers who are, as partners in trade or otherwise, jointly subject to cess for any property, shall have only the same number of votes as one person occupying the property would be entitled to; and any one of the partners whose name shall be on the cess-books may vote for all; or if the total number of votes shall be sufficient to allow one or more to each partner, then the several partners so named shall each be entitled to vote according to their respective shares, but so, nevertheless, as that their aggregate votes shall not exceed the number which one occupier of the whole property would be entitled to give.

19. Joint cess-payers possessing interests equivalent to profit rents, also joint landlords receiving rents exceeding the amount payable by them, shall be severally entitled to vote, according to the amount of

their respective shares; provided that the votes so given shall not exceed in the whole the number which one person would be entitled to give in respect of such property; and provided also they shall severally claim to vote by making the statement hereinbefore required with respect to such interests, and to rents arising from property liable to cess; and joint landlords, receiving rents exceeding the amount paid by them, may appoint proxies in the manner hereinbefore prescribed.

20. The votes shall in all cases be given or taken *in writing*, and the *majority* of the votes actually collected in each electoral division or ward shall be binding on such division or ward and on the Union.

21. The returning officer who shall be appointed by us shall, on the 15th day of February ensuing, prepare and issue a notice, according to the Form marked C, hereunto annexed, and shall cause copies to be posted near every church and other house of worship, also at every court-house, police-station, market-house, and other usual place for posting public notices in the Union. He shall, moreover, transmit by post, at the charge of the Union, a copy of the notice to the several magistrates resident therein.

22. The returning officer shall, from and after the said 15th day of February, until the election shall be completed, and also during the time which shall be appointed for any further election of Guardians for the said Union occurring after the 25th of March, be permitted by the Board of Guardians, and by their clerk, to have access at all reasonable times to the registries of statements and appointments hereinbefore required.

23. The treasurer of each county, any portion of which may be in the Union, and the several collectors of county-cess for townlands, parishes, or baronies in the Union, are hereby required and enjoined to permit the returning officer to have access at all reasonable times within the periods aforesaid to such books in their possession as may be necessary for enabling him to ascertain the names and residences of persons liable to cess for property in the Union, and the amount of such cess for the year 1840. The said collectors are hereby further required to supply the returning officer with such lists, containing the particulars as aforesaid, as he shall by this order be directed to obtain.

24. The day for the nomination of candidates for the office of Guardian shall be the 1st day of March.

25. Any person entitled, under any of the qualifications hereinbefore described, to vote in any electoral division of the Union, or in any ward of an electoral division, may propose in the manner following, for the office of Guardian of such division or ward, any candidates (not exceeding the number of Guardians to be elected for such division or ward) possessed of the due qualification for the office, including himself, if so qualified, and if he shall think fit.

26. A nomination paper, in the proper form, marked E, hereunto annexed, shall be signed by the person nominating, and shall be delivered to the returning officer, at such place as he shall appoint, or to such person as he may appoint to receive it, on or before the 25th day of February.

27. The returning officer shall, on receiving each nomination paper, examine whether it is in the proper form, and contains all the particu-

lars required to be set forth in it; and if it shall appear materially defective or informal, he shall apprise the person making the nomination accordingly, when attending and delivering the paper, or by letter through the post-office if the person shall not so attend; and he shall allow the paper to be amended, or a correct paper to be substituted for it, at any time before the close of the said 25th day of February.

28. The returning officer shall carefully preserve all nomination papers which may be delivered to him, and on the receipt thereof shall mark on each a number and date, according to the order and time in which the same shall be received. He shall also compare each paper with the registries of statements and appointments hereinbefore required to be kept; and he shall, on the 25th of February aforesaid, transmit in the Form F 1, hereto appended, lists of the names and residences of the candidates and proposers to the collectors of cess for the places named in the nomination papers, and require them to set opposite to the name of each person the amount of cess, if any, charged in the preceding year on property in such person's occupation. On obtaining such lists from the cess collectors, and examining the registries aforesaid, the returning officer shall certify on each nomination paper whether the several parties named appear to be in all respects duly qualified, according to this order.

29. On the day of nomination the returning officer shall attend at the hour and place which shall be specified by him in the notice (Form C) hereinbefore directed to be given; and shall, in the presence of such voters of the Union as may think fit to attend, declare the name and description of each person nominated in the several papers received by him, and of each person making a nomination.

30. Any person entitled to vote, present at such meeting, may object to the qualification of any person proposed for the office of Guardian of the division or ward in which the person objecting is entitled to vote; and the returning officer shall hear and decide upon such objection, and strike out or retain the name of the person objected to, as the objection shall appear to him to be valid or unfounded.

31. Any person put in nomination may, by writing under his hand, at such meeting, or at any time before the first day herein appointed for issuing voting papers, decline to execute the office of Guardian; and if any such declaration shall be delivered at the meeting, the returning officer shall communicate it to the voters present, and file it with the nomination paper.

32. If no candidate or an insufficient number of candidates shall be duly nominated for any division or ward, or in case any candidate proposed shall, at the meeting, decline to execute the office of Guardian as aforesaid, and so reduce the number below the number of Guardians to be elected, any person entitled to vote in such division or ward may then and there nominate any duly qualified person or persons, so as to complete the number of Guardians to be elected, provided that such nomination be made in writing, and in the proper form.

33. When the several qualified candidates, proposed in due form as aforesaid, and not declining to act if elected, shall have been declared duly nominated by the returning officer, a list of the candidates, according to the Form marked F 2, hereunto annexed, containing the names

and addresses of persons by whom they shall have been proposed, shall be prepared and signed by the returning officer; and the Guardians for the several divisions and wards of the Union shall be chosen from the duly qualified candidates nominated for such divisions and wards respectively, according to such list.

34. It shall not be necessary in any case to name in the list more than two persons as proposers of one candidate.

35. If, upon the completion of such list, the candidates for any electoral divisions or wards of the Union shall not exceed the number of Guardians to be elected, such candidates (excepting those who may in the mean time decline to act) shall, on the day of election, be returned as Guardians.

36. When the candidates duly nominated shall in any case exceed the number of Guardians to be elected for an electoral division or ward, the returning officer shall announce that, if the number of candidates be not reduced to the number of Guardians to be elected, voting papers will be issued for such division or ward; and such voting papers shall be in the proper forms (G 1 or 2) appended to this order.

37. The returning officer, on closing the proceedings for the nomination of candidates, shall communicate to the Board of Guardians the names of the divisions or wards in which votes are to be taken; and the clerk of the Board shall thereupon forthwith proceed to supply the returning officer with lists according to the proper Form H, hereto appended, for such divisions or wards respectively, containing the names of all occupiers claiming to vote in respect of beneficial interests, also of landlords claiming to vote in person, and of proxies appointed, in which lists the several particulars specified in such form shall be so stated as to show the aggregate annual value of such beneficial interests, or of net rents specified in the statements of landlords or appointments of proxies, which shall be possessed or derived, respectively, by the same persons, in each division or ward; and the lists shall be made up to the seventh day preceding the first day herein appointed for collecting votes.

38. The returning officer shall at the same time make application to the collectors of county-cess levied in such divisions or wards to furnish him with lists in the proper Form H, annexed to this order, of the several persons liable to pay such cess in each division or ward—showing the amount levied on the property occupied by each person in the year 1840.

39. If within the three days following the nomination day, as aforesaid, any of the candidates shall decline to execute the office of Guardian as hereinbefore provided, whereby the number for any of the divisions or wards shall be reduced to the number of Guardians to be elected, then the remaining candidates shall, on the day of election, be returned as Guardians, and it will not be necessary to issue voting papers in any such case; but where the number of candidates shall still exceed the number of Guardians to be elected, the returning officer shall cause voting papers to be printed for such divisions or wards; and he shall prepare lists of the voters for whom papers are to be left by the respective persons who shall be employed to distribute them,—in which lists shall be stated the number of each paper, and the name of the

place at which it is to be left; and every paper shall be folded and endorsed with its proper number.

40. The voting papers shall be issued on the *fourteenth* day after the nomination day, and if the whole cannot be issued on that day, then on the *fifteenth* day; but it shall not be necessary to deliver papers in any electoral division or ward the number of candidates for which shall, before the said *fourteenth* day, be reduced to or below the number of Guardians to be elected, in which case each remaining candidate shall, on the day of election, be returned as Guardian.

41. One voting paper shall be delivered at the residence of every person named in the cess-collectors' lists as liable to cess; and papers for all other persons entitled to vote shall be delivered at the respective places appointed for the purpose in each electoral division or ward, according to the lists which are hereinbefore directed to be prepared by the clerk of the Board of Guardians.

42. Persons entitled to vote in more than one capacity shall be supplied with voting papers accordingly; and every proxy acting for more than one landlord in the same division or ward shall receive a separate voting paper for each.

43. Each voter shall place his initials opposite the name of every candidate for whom he intends to vote, and shall sign the voting paper; but if the voter cannot write, he may procure a person to write such voter's name on the paper, in full, and such person shall then affix the voter's initials opposite to the name of each candidate preferred, and afterwards affix his own signature to the paper as witness.

44. If the initials of a voter shall be attached to the names of more persons than are to be elected for the division or ward, or shall be obliterated, transposed, or written over an erasure, the vote or votes in any such case shall be wholly void.

45. No person not being a proxy duly appointed, or an officer of a corporation or company, or a person acting for and with the consent of a voter who cannot write, shall vote in the name of any other person.

46. On the 16th day after the nomination day, and, if necessary, on the 17th day, the voting papers shall be collected; but in no case shall a voting paper be allowed to remain more than one clear day with the voter; and the persons employed in collecting the papers shall not examine or permit any person to have access to them while in their charge; and on completing the collection they shall arrange the papers in numerical order, and enclose them in a parcel, to be sealed and delivered to the returning officer.

47. Every person entitled to vote who shall not on the 14th or 15th day, as aforesaid, have received a voting paper, shall, on application in person to the returning officer before the 18th day of March, be entitled to receive a paper, which he shall then and there fill up, sign, and deliver to the returning officer.

48. If in any case a voting paper, duly issued, shall not have been collected through the default of the persons employed by the returning officer for the purpose, the voter may, in person, deliver the paper to the returning officer on or before the 19th day of March.

49. When the collection of the voting papers shall have been completed, the returning officer and the clerk of the Board of Guardians, or

such other union officer or person as shall be named by us for the purpose of assisting in taking and registering votes, shall arrange and examine the papers of each division or ward, successively, and shall register the votes duly given for each candidate, opposite to the name of the voter; after which they shall cast up the votes so given, and record the total number for each candidate on a scrutiny sheet, for the several divisions or wards, to be then prepared, according to Form I. hereto annexed, and signed by the returning officer and clerk of the Guardians, or other assistant; and a copy of such scrutiny sheet, verified by their signatures, shall be forthwith posted at the place appointed for declaring the candidates nominated.

50. Neither the returning officer or other Union officer, or the persons employed in distributing or collecting the voting papers, or otherwise executing this order, shall canvass the voters for any candidate, or do anything, except such matters as are hereby required to be done, by which the return of any candidate may be influenced.

51. The returning officer and the assistant to be employed in taking and registering votes shall be allowed for the duties attending upon contests such compensation as shall be fixed by us; and the amount of the compensation, with any other expense that may be incurred by taking votes, shall be charged to the respective electoral divisions in which, or in wards of which, such contests shall occur.

52. The returning officer shall, on the 25th day of March, make a true return to us, in writing, under his hand and seal, in the form marked J hereto appended, of the persons who shall previously to that day have been elected Guardians for divisions or wards of the Union, by the greatest number of votes, together with such other person or persons as may have been chosen without opposition, on nomination as aforesaid, and who shall not have declined to accept the office of Guardian in the manner hereinbefore provided; and he shall forthwith transmit a certified copy of the return to the Board of Guardians of the Union.

53. If the scrutiny of votes collected cannot be completed, as aforesaid, on or before the 25th day of March, the returning officer shall forthwith proceed to complete the scrutiny, and shall make a return on one of the 14 days (not being a Sunday) next following the said 25th day of March.

54. Every person who shall be returned by the returning officer shall be deemed to be legally elected, if duly qualified.

55. If no candidates, or if less than the number to be elected, shall have been nominated for any division or ward, this shall be stated on the return, opposite the name of such division or ward.

56. The clerk of the Board of Guardians shall notify to each Guardian returned the fact of his having been elected; and shall, for that purpose, issue notices in the annexed Form K, in the same manner as he shall transmit notices of meetings of Guardians.

57. On the close of the election, all the papers relating to it in the possession of the returning officer shall be deposited by him with the clerk of the Board of Guardians, by whom they shall be preserved with the other papers of the Union.

58. The returning officer shall receive such compensation as we shall hereafter direct for the conduct and management of the election gene-

rally; and such compensation, together with all expenses incurred by him with our sanction in conducting such election, shall (except such charges as are hereinbefore directed to be borne by the electoral divisions exclusively interested) be defrayed by the Union at large; and all the expenses attendant on such election shall be chargeable on and payable out of the poor-rates to be hereafter levied.

Given under the hands and seal of us, the Poor
Law Commissioners, &c.

FORMS PRESCRIBED BY THE FOREGOING
ORDER.

Form A 1.—*Statement of Claim to vote for Guardians of the Poor, in respect of Property in actual Occupation.*

Union. Electoral Division.
To the Board of Guardians of the * Union.
† ‡ §
claim to vote according to the provisions of the 1st and 2nd Victoria,
c. 56, being entitled thereto in respect of the property hereinafter de-
scribed, which is situate within the || electoral division
of the ¶ Union, that is to say :—

[illegible]

The place in the above electoral division at which a voting paper may be left and called for is the house †† §§

Given this day of 184

When corporations or joint-stock companies claim as occupiers, this form is also to be used; in such cases when an interest beyond any rent payable does not exist, the second and third money columns are to be left blank. If no rent be payable, "Ownership" should be written over these columns.

A cess-payer cannot appoint a proxy when in actual occupation of the property; and if the electoral division be subdivided into wards, the votes can only be given in the wards containing the property, and

a separate statement for each ward will be necessary ; in such case the name of the ward must be written at the head of the statement, and the returning officer will issue a voting paper for each ward.

* *Name of Union.*

† *Name, if an individual ; or title of Corporation or Joint Stock Company.*

‡ *Place of abode, if an individual.*

§ *Title, profession, trade, or employment, if an individual.*

|| *Name of electoral division.*

¶ *Name of Union.*

** *Farm, house, or warehouse, &c.*

†† *Give the name of the house, if not in a town ; in all other cases the name of the street and the number of the house, or some certain reference to it. The house must be in the division or ward for which the claim to vote is made.*

§§ *Corporations or Joint Stock Companies should here name the officer who is to vote.*

Form A 2.—Statement of Claim to vote in Person for Guardians of the Poor by a Landlord entitled to Rents exceeding the Rents payable.

Union. Electoral Division.

To the Board of Guardians of the * Union.

† ‡ §

claim to vote according to the provisions of the 1st and 2nd Victoria, c. 56, being entitled thereto in respect of the property hereinafter described, which is situate within the || electoral

division of the ¶ Union, that is to say:—

Situation of Property.			Description of Interest. (††)								
Parish.	Townland, or Street, if in a Town with No. of House, if any.	Description of Property. (**)	Rent receivable.			Rent payable for the Property.			Annual Amount of Net Rent.		
			£.	s.	d.	£.	s.	d.	£.	s.	d.
Total Amount of Net Rents .											

The place in the above electoral division at which a voting paper may be left and called for is the house †† §§

Given this day of 184

If the electoral division be in wards, it will be necessary to make a distinct statement for each ward in which the landlord may derive a net rent from rateable property ; in each case naming the ward at the head of the paper ; and the returning officer will issue a voting paper for each ward.

- * Name of Union.
- † Name of landlord, if an individual; or title of Corporation or Joint Stock Company.
- ‡ Place of abode, if an individual.
- § Title, profession, trade, or employment, if an individual.
- || Name of electoral division.
- ¶ Name of Union.
- ** House, farm, or warehouse, &c., as the case may be.
- †† Landlords not subject to any rent are to fill only the first and third money columns.
- ‡‡ Give the name of the house, if not in a town; in all other cases the name of the street and the number of the house, or some certain reference to it. The house must be in the division or ward for which the claim to vote is made.
- §§ Corporations or Joint Stock Companies should here name the Officer who is to vote.

Form B 1 and 2.—1. Appointment of Proxy to vote in respect of Property not in Landlord's actual Occupation.

Union. Electoral division.
To the Board of Guardians of the Union.
I of , being a landlord entitled to appoint a proxy, in respect of the property hereinafter described, which is situate within the Electoral division of the Union, do hereby appoint of to vote, until the present appointment shall be revoked, as my proxy, in all cases wherein he may lawfully do so, under the provisions of the 1st and 2nd Victoria, c. 56; and the property in respect of which I appoint the said to vote as my proxy is as follows, viz. :—

Situation of Property.			Description of Interest. (+)								
Parish.	Townland, or Street, if in a Town with No. of House, if any.	Description of Property. (*)	Rent receivable.			Rent payable for the Property.			Annual Amount of Net Rent.		
			£.	s.	d.	£.	s.	d.	£.	s.	d.
Total Amount of Net Rents .											

Given this day of 184

2. Application of Proxy thereupon.

To the Board of Guardians of the Union.
I, of , having been appointed by of to vote as his proxy, under the provisions of the 1st and 2nd Victoria, c. 56, do hereby claim to be entitled to vote as such proxy. I hereby transmit to you such my appointment, signed by the said , setting forth the

particulars required by law of the property in respect of which the said
 is entitled to vote, and in respect of which I do hereby
 claim to vote as his proxy; and I appoint as the place at which a voting
 paper for me may be left and called for the house†

Given this

day of

184

If the electoral division be in wards, it will be necessary to make a distinct statement for each ward in which the landlord may derive a net rent, in each case naming the ward at the end of the paper; and the returning officer will issue a voting paper for each ward.

* House, farm, or warehouse, &c., as the case may be.

† Landlords not subject to any rent are to fill only the first and third money columns.

‡ Give the name of the house if not in a town; in all other cases the name of the street and the number of the house or some certain reference to it. The house must be in the division or ward for which the claim to vote is made.

Form C.—*Election of Guardians of the Poor for one year ending 25th March, 1842.*

Union.

All persons liable to pay the grand-jury cess for property in the above Union, and landlords entitled to receive rent in respect of such property, are hereby informed that an election of Guardians of the poor, to act for the Union during one year, ending 25th March, 1842, has been ordered by the Poor Law Commissioners, pursuant to the Acts 1st and 2nd Victoria, c. 56, and 2nd Victoria, c. 1.

Occupiers of property liable to cess, who are owners of interests therein, and landlords entitled to rent in respect of such property, who have not, in pursuance of the 84th section of the said Act of 1 and 2 Victoria, heretofore sent in statements of their claims to vote in respect of such property, also such landlords as may desire to vote by proxies, and have not appointed such proxies, are hereby informed that such statements or appointments of proxies should be delivered to the Board of Guardians of the Union on or before Wednesday, the *tenth day of March* ensuing, at :—the appointments of proxies to be accompanied, in each case, by an application from the proxy; and the statements, or appointments and applications to be so made, may be prepared according to the proper forms (A and B) hereto annexed.

Landlords and cess-payers are further informed that any person entitled to vote in any division or ward of the Union, not being a proxy, may nominate for the office of Guardian of such division, or such ward, as the case may be, any male person, of full age, liable to pay the grand-jury cess for property occupied by him, charged with such cess in 1840, to the amount of not less than 10s., or being a landlord entitled to a net annual rent from such property of not less than 10l.: but no voter can legally nominate more candidates for a division or ward than the number of Guardians to be elected for it; and the nomination is to be made according to the proper Form (E) annexed, and to be delivered to me at (if by post, prepaid), on or before Thursday, the 25th instant.

A meeting will be held on Monday the 1st day of March ensuing, at the hour of 12 o'clock noon, in the , for declaring the names of the candidates who shall be duly nominated.

Landlords who may desire to nominate candidates should cause their statements (Form A) to be delivered to the Board of Guardians before the 27th instant.

The several forms referred to may be had from the clerk of the Guardians on application in person.

All the expenses attendant on contests for the office of Guardian will be charged on each division in which, or in wards of which, contests shall occur.

Dated this 15th day of February, 1841.

Returning Officer.

(The Forms A, B, and E are to be here inserted.)

Form D 1.—Registry of Claims to vote in respect of Property in actual Occupation.

Union. Electoral Division.

Date on which received.	No.	Occupier.	Situation of Property.			Description of Property.	Net Annual Value of Interest, or of the Property if occupied by a Corporation or Joint Stock Company.	No. of Votes.	Places at which Voting Papers are to be left.	Officers appointed to vote for Corporations or Joint Stock Companies
			Parish.	Ward, if any.	Townland ; or Street, if in a Town, with No. of House, if any.					
							£. s. d.			

Form D 2.—Registry of Statements made by Landlords entitled to Rents exceeding the Rents payable for the same Property.

Union. Electoral Division.

Date on which received.	No.	Landlord.	Situation of Property.			Description of Property.	Annual Amount of Net Rents.	No. of Votes.	Places at which Voting Papers are to be left.	Officers appointed to vote for Corporations or Joint Stock Companies
			Parish.	Ward, if any.	Townland ; or Street, if in a Town, with No. of House, if any.					
							£. s. d.			

Form D 3.—Registry of Appointments of Proxies who have delivered Applications to Vote in respect of Landlord's Net Rent.

_____ Union.

_____ Electoral Division.

Date on which received.	No.	Landlord.	Proxy.	Situation of Property.			Description of Property.	Annual Amount of Net Rents.	No. of Votes.	Places at which Voting Papers are to be left.
				Parish.	Ward, if any.	Townland; or Street, if in a Town, with No. of House, if any.				
								£. s. d.		

Form E 1.—Nomination Paper for Electoral Divisions.

To the Returning Officer of the _____ Union.

Name of the Person or Persons proposed as Guardian or Guardians.	Residence and Quality or Calling of the Person or Persons proposed.

I nominate the above-named _____ to be
* Guardian of the † _____ Electoral Division, in
the † _____ Union.

by _____ Made this _____ day of _____ 184 ,
of _____ in the Parish of _____

* Or guardians.
† Name the electoral division.
† Name the Union.

Form E 2.—Nomination Paper for Wards.

To the Returning Officer of the _____ Union.

Name of the Person or Persons proposed as Guardian or Guardians.	Residence and Quality or Calling of the Person or Persons proposed.

I nominate the above-named _____ to be

* Guardian of the †
Electoral Division, in the §
Made this
by of

Ward of the ‡
Union.
day of
in the Parish of

184 ,

* Or guardians.

† Name the ward.

‡ Name the electoral division.

§ Name the Union.

Form F, 1.—*List of Candidates for the Office of Guardian, and of Persons by whom they have been proposed.*

——— Union.

Names.	Residences.	Amount of County Cess levied in 1840, on Property in the Occupation of each Person.
		£. s. d.

Returning Officer.

I certify that the amount of cess set opposite to each name in the above list is correct according to the Grand Jury Assessments.

Collector of Cess for the

Form F 2.—*List of Candidates duly nominated for the Office of Guardian of the Poor, for the Year ending 25th March, 1842.*

——— Union.

Electoral Divisions.	Wards.	Number of Guardians to be elected.	Name of each Person nominated.	Residence and Quality or Calling of each Candidate proposed.	Proposers.

I certify that the above is a true list of qualified persons duly nominated for the office of Guardian, in the above Union, this
day of , 1841.

Returning Officer.

Form G 1.

[No.

_____ Union.

_____ Electoral Division.
Guardians.

Voting Paper for

Initials of the Voter to Names of Candidates.	Names of the Persons proposed as Guardians.	Residence and Calling of the Persons proposed.	Proposers.

I vote for the persons in the above list opposite to whose names my initials are placed.

(Signed)

of

If the voter cannot write, the name of the voter must be written in full by a witness, whose signature must follow, and by whom the voter's initials must be placed opposite to the names of the candidates preferred.

When a proxy votes, he is to state, under his signature, for whom he is proxy; as M. N. for P. Q.

If initials be placed opposite to the names of more candidates than the number of Guardians to be elected for the division, or be written on an erasure, or be transposed from one name to another, the votes will be lost.

This paper must be carefully preserved, as a second cannot, in any case, be issued; and it must be ready for delivery to the collector of votes, who will leave it, and call for it on the day next but one afterwards.

No other person than the collector of votes is to receive the paper; and if tendered to the collector at any other place than the house at which left by him, it must be rejected.

No other voting paper than that issued by the returning officer can be received by him.

Form G 2. _____ Union
Ward of the _____ Electoral Division. No.
Voting Paper for _____ Guardians.

Initials of the Voter to the Names of Candidates.	Names of the Persons proposed as Guardians.	Residence and Calling of the Persons proposed.	Proposers.

I am entitled to _____ votes in the above-named ward, and I give _____ votes for the person in the above list, opposite to whose name my initials are placed.

(Signed)

Form I.—*Scrutiny of Votes given on the Election of Guardians of the Poor for the Year ending 25th Day of March, 1842.*

_____ Union.

Electoral Divisions and Wards.	Candidates.	Number of Voting Papers duly signed.	Total Number of valid Votes for each Candidate.

The above is a true copy of the scrutiny sheet prepared by us in pursuance of the order of the Poor Law Commissioners ; and we hereby certify that the number of valid votes given is correctly stated herein.

_____, Returning Officer.

_____, Assistant for Scrutiny.

Form J.—*Election of Guardians of the Poor for the Year ending 25th Day of March, 1842.*

_____ Union.

Return of the election, to the Poor Law Commissioners, pursuant to the Act 1st and 2nd Victoria, cap. 56, sec. 88._____

I do hereby certify that I caused a notice of the day of nomination to be published in the manner required by the order of the Poor Law Commissioners ; and that I held a meeting pursuant to said notice ; that the election was conducted in conformity to the said order ; and that the entries contained in the schedule hereunder are true.

Given under my hand and seal, this day of 1841.
A. B., Returning Officer.

Electoral Divisions and Wards.	No. of Guardians to be elected.	Candidates duly nominated.	No. of Votes given to each Candidate.	Guardians elected.	Each Guardian's Residence.

Form K.—*Letter to the Guardians Elected.*

In pursuance of an order of the Poor Law Commissioners, I do hereby give you notice that on the day of 1841, you were duly elected a Guardian of the poor for the Union, for the year ending 25th March, 1842.

The next meeting of the Board of Guardians is appointed to be held
on the day of , 1841.
To Clerk of the Guardians.

V.—FORM of ORDER for the ELECTION of GUARDIANS by RATE-PAYERS in Unions where a Rate for the Relief of the Poor shall have been made.

Union.	Day for issuing Notice	15th Feb. 1841.
	Last day for receiving No- mination Papers	27th „ „
	Nomination Day	1st March „
	Last day for receiving Statements of Claims to vote	10th „ „
	First day for issuing Voting Papers	15th „ „
	„ for Collecting	17th „ „
	„ for Return of the Election	25th „ „

To all persons whom it may concern, we, the Poor Law Commissioners, send greeting :

In pursuance of the provisions of the Acts for the more effectual relief of the destitute poor in Ireland, passed in the sessions of Parliament held in the first and second years of the reign of Queen Victoria, we, the Poor Law Commissioners, do hereby order and direct that an election of Guardians of the poor of the Union, for one year ending on the 25th day of March, 1842, shall take place at the time and be conducted in the manner hereinafter set forth.

1. On the 25th day of March, now next ensuing, an election of Guardians for the several electoral divisions, or wards thereof, in the said Union, shall take place; and the Guardians previously elected shall then go out of office; but if a return of the election shall not be made on the said 25th day of March, the Guardians previously elected, and whose term of office will then expire, shall continue to act as Guardians until others are elected or appointed in their stead.

2. All male persons of full age, not expressly disqualified by law, who are entitled, under the provisions of the said Acts, to vote for Guardians of the said Union, and who shall have been liable, under the rate made next previous to the election of Guardians, to pay or contribute rate in respect of property of the net annual value of not less than 10% in their occupation within the said Union, or who shall be landlords entitled to vote in respect of net rent payable to their receipt in the said Union of the amount of not less than 10% per annum, or who shall be tithe-owners (not being in holy orders), entitled to vote in respect of tithe rent-charge, payable to their receipt from property within the Union of the net amount of not less than 10% per annum, shall be eligible as Guardians for any of the electoral divisions or wards (as the case may be) of the said Union.

3. No person being in holy orders, or being a regular minister of any religious denomination, shall be eligible as a Guardian.

4. Guardians whose term of office shall expire on the 25th day of March next shall be re-eligible for the ensuing year.

5. The same person may be elected for more than one electoral division.

6. Every occupier paying rate for property in the said Union, and not entitled to deduct the whole rate from the rent payable by him, and every landlord receiving rent in respect of rateable property in the said Union, exceeding all rent payable by him in respect of such property, and every owner of a rent-charge received in lieu of tithes from property in the said Union, shall be entitled to vote at the election of a Guardian or Guardians for each electoral division in which such property is situate.

7. Every such person shall be entitled to a vote or votes in such electoral division, according to the following scale ; that is to say, where the net annual value of the property occupied, or the net amount of rent receivable, exceeding as aforesaid all rent payable for the same property, or the net amount of rent-charge annually payable in lieu of tithes as aforesaid —

Shall not amount to £20	1 vote.
Shall amount to £20, and not to £50	2 votes.
„ „ £50, and not to £100	3 votes.
„ „ £100, and not to £150	4 votes.
„ „ £150, and not to £200	5 votes.
„ „ £200 and upwards	6 votes.

8. If the electoral division be divided into wards, every person entitled to vote in such division as aforesaid shall have a vote or votes in each ward in which the property entitling to vote is situate, according to the foregoing scale, but so as that the whole number of votes given in the division by the same person shall not exceed the maximum number stated in such scale, except as hereinafter provided.

9. Any occupier paying rate as aforesaid, who is also owner of the property on which such rate is levied, and therefore is not entitled to deduct any part thereof from rent payable by him, shall have double the number of votes above mentioned according to the net annual value of such property.

10. Where the net annual value of the rateable property shall exceed the rent paid by the occupier, he shall, in addition to his votes as occupier, have the same number of votes in respect of such excess of net annual value as if it were rent received and retained by him without deductions.

11. The number of votes to which an occupier shall be entitled in respect of detached parcels of rateable property in the same electoral division or ward shall be determined by the aggregate amount of the net annual value of such property, according to the last rate made in the division.

12. The number of votes to which a rate-payer shall be entitled in respect of net rents, or of interests equivalent to profit rents, or of net rent-charges in lieu of tithe, derived from property in the same electoral division or ward, shall be determined by the aggregate amount of such net rents, or of such interests, or of such tithe rent-charges, as the case may be.

13. Every person entitled to vote in respect of more than one of

the qualifications hereinbefore mentioned shall be entitled to give in respect of each such qualification the number of votes conferred by it, according to the scale hereinbefore set forth.

14. No rate-payer shall be entitled to vote in respect of any property not in his actual occupation, or in respect of any interest equivalent to profit rent arising out of property occupied by him, unless he shall, one week at the least previous to the first day hereinafter appointed for collecting votes, deliver to the Board of Guardians of the Union a statement, in writing, of his name and address, with a description of the property in respect of which he claims to be entitled to vote, and of his interest therein; and such statement may be in the Form A 1 or 2, hereunto annexed, as the case shall require.

15. Every rate-payer may, from time to time, by writing under his hand, appoint any person to vote as his proxy in respect of any property not in the actual occupation of such rate-payer, and the appointment will remain in force until revoked; but such proxy must, one week at the least previous to the first day for collecting votes, deliver to the Board of Guardians the original, or an attested copy, of the writing appointing him as such proxy, containing a statement of the name and address of his principal, and a description of the property in respect of which he is deputed to vote; and Forms B 1 and 2 may be used in appointing proxies, and by such proxies in applying to be admitted to vote.

16. No member of a corporation, or proprietor of or interested in a joint-stock company, shall be entitled to vote in respect of the property of such corporation or company; but such officer thereof as shall be appointed for the purpose by the governing body of any corporation or company, stating their claim to vote in the manner hereinbefore directed with respect to rate-payers claiming to vote in respect of property not in their actual occupation, or of interests in property occupied equivalent to profit rent, shall be entitled to vote in behalf of such corporation or company in the same manner as if he were the rate-payer.

17. The Board of Guardians of the Union shall cause every such statement and appointment as aforesaid to be preserved and entered on a registry, prepared according to the proper form hereto appended, D, 1, 2, or 3, as each case may require.

18. Occupiers who are, as partners in trade or otherwise, jointly subject to rates, shall have only the same number of votes as one person occupying the property would be entitled to; and any one of the partners whose name shall be on the rate-book may vote for all, or if the total number of votes shall be sufficient to allow one or more to each partner, then the several partners so named shall each be entitled to vote according to their respective shares, but so nevertheless as that their aggregate votes shall not exceed the number which one occupier of the whole property would be entitled to give.

19. Joint occupiers possessing interests equivalent to profit rents also joint landlords receiving rents exceeding the amount payable by them, and joint owners of rent-charges in lieu of tithes, shall be severally entitled to vote according to the amount of their respective shares; provided that the votes so given shall not exceed in the whole the number which one person would be entitled to give in respect of such

property, and provided also that they shall severally claim to vote, by making the statement hereinbefore required from rate-payers in respect of property not in their actual occupation; and joint landlords receiving rents beyond the amount paid by them, and also joint owners of rent-charges in lieu of tithes, may jointly appoint proxies in the manner hereinbefore prescribed.

20. No occupier shall be entitled to vote in respect of any property for which he shall be liable to pay rent to any landlord, unless he shall have paid all the poor-rates previously made and assessed upon him in the Union, except such as shall have been made or become due within the six calendar months next preceding the time appointed for voting.

21. The votes shall in all cases be given or taken in writing, and the majority of the votes actually collected in each electoral division or ward shall be binding on such division or ward, and on the Union.

22. The returning officer who shall be appointed by us shall on the 15th day of February prepare and issue a notice, according to the form marked C, hereunto annexed, and shall cause copies to be posted near every church and other house of worship, also at every court-house, police-station, market-house, and other usual place for posting public notices in the Union. He shall moreover transmit, by post at the charge of the Union, a copy of the notice to the several magistrates resident therein.

23. The returning officer shall, from and after the said 15th day of February, until the election shall be completed, and also during the time which shall be appointed for any further election of Guardians for the said Union, occurring after the 25th of March, be permitted by the Board of Guardians, and by their clerk, to have access at all reasonable times to the rates made for each electoral division of the said Union, and to the registries of statements and appointments hereinbefore required.

24. The day for the nomination of candidates for the office of Guardian shall be the 1st day of March.

25. Any person entitled under any of the qualifications hereinbefore described to vote in any electoral division of the Union, or in any ward of an electoral division, may propose in the manner following, for the office of Guardian of such division or ward, any candidates (not exceeding the number of Guardians to be elected for such division or ward) possessed of the due qualification for the office, including himself, if so qualified, and if he shall think fit.

26. A nomination paper, in the proper form marked E, hereunto annexed, shall be signed by the rate-payer nominating, and shall be delivered to the returning officer, at such place as he shall appoint, or to such person as he may appoint to receive it, on or before the 27th day of February.

27. The returning officer shall, on receiving each nomination paper, examine whether it is in the proper form, and contains all the particulars required to be set forth in it; and if it shall appear materially defective or informal, he shall apprise the rate-payer making the nomination accordingly when attending and delivering the paper, or by letter through the post-office if the rate-payer shall not so attend, and he shall allow the paper to be amended, or a correct paper to be substituted for it, at any time before the close of the said 27th day of February.

28. The returning officer shall carefully preserve all nomination papers which may be delivered to him, and on the receipt thereof shall mark on each a number and date, according to the order and time in which the same shall be received. He shall also compare each paper with the rate-book, or with the registries of statements and appointments hereinbefore required to be kept; and thereupon he shall certify on each whether the several parties named are in all respects duly qualified according to this order.

29. On the day of nomination the returning officer shall attend at the hour and place which shall be specified by him in the notice, Form C, hereinbefore directed to be given; and shall, in the presence of such voters of the Union as may think fit to attend, declare the name and description of each person nominated in the several papers received by him, and of each person making a nomination.

30. Any person entitled to vote, present at such meeting, may object to the qualification of any person proposed for the office of Guardian of the division or ward in which the person objecting is entitled to vote; and the returning officer shall hear and decide upon such objection, and strike out or retain the name of the person objected to, as the objection shall appear to him to be valid or unfounded.

31. Any person put in nomination may, by writing under his hand, at such meeting, or at any time before the first day herein appointed for issuing voting papers, decline to execute the office of Guardian; and if any such declaration shall be delivered at the meeting, the returning officer shall communicate it to the rate-payers present, and file it with the nomination paper.

32. If no candidate or an insufficient number of candidates shall be duly nominated for any division or ward, or in case any person nominated shall at the meeting decline to execute the office of Guardian as aforesaid, and so reduce the number below the number of Guardians to be elected, any person entitled to vote in such division or ward may then and there nominate any duly qualified persons, so as to complete the number of Guardians to be elected, provided that such nomination be made in the proper form.

33. When the several qualified candidates, proposed in due form as aforesaid, and not declining to act if elected, shall have been declared duly nominated by the returning officer, a list of the candidates, according to the Form marked F, hereunto annexed, containing the names and addresses of rate-payers by whom they shall have been proposed, shall be prepared and signed by the returning officer; and the Guardians for the several divisions and wards of the Union shall be chosen from the duly qualified candidates nominated for such divisions and wards respectively, according to such list.

34. It shall not be necessary in any case to name in the list more than two rate-payers as proposers of one candidate.

35. If upon the completion of such list the candidates for any electoral divisions or wards of the Union shall not exceed the number of Guardians to be elected, such candidates (excepting those who may in the mean time decline to act) shall on the day of election be returned as Guardians.

36. When the candidates duly nominated shall in any case exceed the number of Guardians to be elected for an electoral division or ward, the returning officer shall announce that, if the number of candidates

be not reduced to the number of Guardians to be elected, voting papers will be issued for such division or ward; and such voting papers shall be in the proper Form, G 1 or 2, appended to this order.

37. The returning officer, on closing the proceedings for the nomination of candidates, shall communicate to the Board of Guardians the names of the divisions or wards in which votes are to be taken; and the clerk of the Board shall thereupon forthwith proceed to supply the returning officer with lists, according to the annexed Forms H 1 and 2, of the rate-payers of such divisions or wards, respectively, also of proxies appointed: in which lists the several particulars specified in such forms shall be so stated as to show the total annual value of the several parcels of rateable property occupied by the same rate-payer, or in respect of which the same rate-payer shall claim to vote in one division or ward,—also the total amount of net rents, or of tithe rent-charges, specified in statements received, or in appointments of proxies; and the list of rate-payers making such statements, and of proxies, shall be made up to the seventh day preceding the first day herein appointed for collecting votes.

38. The expense to be incurred in preparing such lists of rate-payers and proxies shall be charged to the electoral division for which, or for wards in which, they shall be respectively required.

39. If within the three days following the nomination day any of the candidates shall decline to execute the office of Guardian as hereinbefore provided, whereby the number for any of the divisions or wards shall be reduced to the number of Guardians to be elected, then the remaining candidates shall, on the day of election, be returned as Guardians, and it will not be necessary to issue voting papers in any such case; but where the number of candidates shall still exceed the number of Guardians to be elected, the returning officer shall cause voting papers to be printed for such divisions or wards; and he shall prepare lists of the voters for whom papers are to be left by the respective persons who shall be employed to distribute them—in which lists shall be stated the number of each paper, and the name of the place at which it is to be left;—and every paper shall be folded and endorsed with its proper number.

40. The voting papers shall be issued on the fourteenth day after the nomination day, and if the whole cannot be issued on that day, then on the fifteenth day; but it shall not be necessary to deliver papers in any electoral division or ward, the number of candidates for which shall before the said fourteenth day be reduced to or below the number of Guardians to be elected, in which case each remaining candidate shall on the day of election be returned as Guardian.

41. The collector of rates for each division, or for any ward thereof, in which a contest for the office of Guardian may occur, shall attend to assist the returning officer in issuing voting papers, and shall compare the list of occupiers with his collection books, and set a mark opposite to the name of every occupier who shall have paid all rates assessed on him, excepting such as may have been made within the six calendar months immediately preceding the first day appointed for issuing the voting papers, up to which day, if any occupier shall tender payment of rates due by him, the collector shall receive the amount, and set a mark indicating payment of rate opposite the name of such occupier.

42. One voting paper shall be delivered at the residence of every

occupier named in such list who shall appear not to owe any rate made more than six months previously; and papers for all other rate-payers and for proxies shall be delivered at the respective places appointed by them for the purpose, in each electoral division or ward.

43. Every rate-payer entitled to vote in more than one capacity shall be supplied with voting papers accordingly; and every proxy acting for more than one landlord or owner of tithe rent-charge, in the same division or ward, shall in like manner receive a separate voting paper for each of such rate-payers.

44. The voter shall place his initials opposite the name of every candidate for whom he intends to vote, and shall sign the voting paper; but if the voter cannot write, he may procure a person to write his name on the paper, in full, and such person shall then affix the voter's initials opposite to the name of each candidate preferred, and afterwards affix his own signature to the paper as witness.

45. If the initials of a voter shall be affixed to the names of more persons than are to be elected for the division or ward, or shall be obliterated, transposed, or written over an erasure, the vote or votes in any such case shall be wholly void.

46. No person not being a proxy, duly appointed to vote, or an officer of a corporation or company, or a person acting for and with the consent of a voter who cannot write, shall vote in the name of any other person who shall be a rate-payer.

47. If any person named in the list of rate-payers shall be entitled to deduct from rent payable by him the whole rate charged on the property in respect to which he may be registered as a rate-payer, such person shall not vote at the election of Guardians; and if, in contravention of the enactment to that effect in the Act for the more effectual relief of the destitute poor in Ireland, any such person shall vote in respect to such property, the returning officer may, on obtaining proof thereof, proceed for recovery of the penalty so incurred, in the manner provided by the 102nd section of the said Act.

48. On the sixteenth day after the nomination day, and if necessary on the seventeenth day, the voting papers shall be collected; but in no case shall a voting paper be allowed to remain more than one clear day with the voter; and the persons employed in collecting the papers shall not examine or permit any person to have access to them while in their charge; and on completing the collection they shall arrange the papers in numerical order, and enclose them in a parcel to be sealed and delivered to the returning officer.

49. Every person entitled to vote, who shall not, on the 14th or 15th day as aforesaid, have received a voting paper, shall, on application in person to the returning officer before the 18th day of March, be entitled to receive a paper, which he shall then and there fill up, sign, and deliver to the returning officer.

50. If in any case a voting paper duly issued shall not have been collected through the default of the persons employed by the returning officer for the purpose, the voter may in person deliver the paper to the returning officer on or before the 19th day of March.

51. When the collection of the voting papers shall have been completed, the returning officer and collectors of rates as aforesaid shall arrange and examine the papers of each division or ward successively,

and shall register the votes duly given for each candidate opposite to the name of each rate-payer and proxy ; after which they shall cast up the votes so given, and record the total number for each candidate on a scrutiny sheet, for the several divisions or wards, to be then prepared, according to Form I hereto annexed, and signed by the returning officer and collectors of rates ; and a copy of such scrutiny sheet, verified by the signatures of the returning officer and collectors, shall be forthwith posted at the place appointed for declaring the candidates nominated.

52. Neither the returning officer or collectors of rates, or other Union officer, or the persons employed in distributing or collecting the voting papers, or otherwise executing this order, shall canvass the voters for any candidate, or do anything, except such matters as are hereby required to be done, by which the return of any candidate may be influenced.

53. The returning officer and the collectors of rates shall be allowed, for the duties attendant upon contests, such compensation as shall be fixed by us ; and the amount of the compensation, with any other expense that may be incurred by taking votes, shall be charged to the respective electoral divisions in which, or in wards of which, such contests shall occur.

54. The returning officer shall, on the 25th day of March, make a true return to us, in writing, under his hand and seal, in the Form marked J, hereto appended, of the persons who shall have been elected Guardians for divisions or wards of the Union, by the greatest number of votes, together with such other person or persons as may have been chosen without opposition, on nomination as aforesaid, and who shall not have declined to accept the office of Guardian in the manner hereinbefore provided ; and he shall forthwith transmit a certified copy of the return to the Board of Guardians of the Union.

55. If the scrutiny of votes collected cannot be completed as aforesaid on or before the 25th day of March, the returning officer shall forthwith proceed to complete the scrutiny, and shall make a return on one of the 14 days (not being a Sunday) next following the said 25th day of March.

56. Every person who shall be returned by the returning officer shall be deemed to be legally elected, if duly qualified.

57. If no candidates, or if less than the number to be elected, shall have been nominated for any division or ward, this shall be stated on the return opposite the name of such division or ward.

58. The clerk of the Board of Guardians shall notify to each Guardian returned the fact of his having been elected ; and shall, for that purpose, issue notices in the annexed Form K, in the same manner as notices of meetings of Guardians.

59. On the close of the election, all the papers relating to it, in the possession of the returning officer, shall be deposited by him with the clerk of the Board of Guardians, by whom they shall be preserved with the other papers of the Union.

60. The returning officer shall receive such compensation as we shall hereafter direct for the conduct and management of the election generally ; and such compensation, together with all expenses incurred by him with our sanction in conducting such election, shall (except such

charges as are hereinbefore directed to be borne by the electoral divisions exclusively interested) be defrayed by the Union at large; and all the expenses attendant on the election shall be chargeable on and payable out of the poor-rates.

Given under the hands and seal of us, the
Poor Law Commissioners, &c.

THE FORMS PRESCRIBED BY THE FOREGOING ORDER.

FORM A 1.

Statement of Claim to vote for Guardians of the Poor, in respect of rateable Property in actual Occupation.

_____ Union. _____ Electoral Division.

To the Board of Guardians of the * Union.

† ‡ §
claim to vote according to the provisions of the 1st and 2nd Victoria, c. 56, being entitled thereto in respect of the property hereinafter described, which is situate within the || electoral division of the ¶ Union, that is to say :—

Situation of Property.		Description of Property. **	Description of Interest.								
Parish.	Townland, or Street if in a Town, with No. of House, if any.		Net Annual Value at which rated.			Annual Rent payable.			Value of Interest.		
			£.	s.	d.	£.	s.	d.	£.	s.	d.
Total											

The place in the above electoral division at which a voting paper may be left and called for is the house †† ‡‡
Given this day of 184

When corporations or joint-stock companies claim as occupiers, this form is also to be used; in such cases when an interest beyond any

* Name of Union.
† Name, if an individual, or title of Corporation or Joint Stock Company.
‡ Place of abode, if an individual.
§ Title, profession, trade, or employment, if an individual.
|| Name of electoral division.
¶ Name of Union.
** Farm, house, or warehouse, &c.
†† Give the name of the house, if not in a town; in all other cases the name of the street and the number of the house, or some certain reference to it. The house must be in the division or ward for which the claim to vote is made.
‡‡ Corporations or Joint Stock Companies should here name the officer who is to vote.

If the electoral division be in wards, it will be necessary to make a distinct statement for each ward in which the landlord may derive a net rent from rateable property, in each case naming the ward at the head of the paper; and the returning officer will issue a voting paper for each ward.

FORM B, 1 and 2.

1. Appointment of Proxy, to vote in respect of Property not in Landlord's actual Occupation, or in respect of Tithe Rent Charges.

_____ Union. _____ Electoral Division.

To the Board of Guardians of the _____ Union.

I _____ of _____, being a landlord entitled to appoint a proxy in respect of the property hereinafter described, which is situate within the _____ Electoral Division of the _____ Union, do hereby appoint _____ of _____ to vote until the present appointment shall be revoked, as my proxy, in all cases wherein he may lawfully do so, under the provisions of the 1st and 2nd Victoria, c. 56; and the property in respect of which I appoint the said _____ to vote as my proxy is as follows, viz.:—

Situation of Property.		Description of Property. *	Description of Interest. (†)								
Parish.	Townland, or Street if in a Town, with No. of House, if any.		Rent Receivable.			Rent payable for the Property.			Annual Amount of Net Rent, or Net Tithe Rent Charges.		
			£.	s.	d.	£.	s.	d.	£.	s.	d.
Total amount of Net Rents, or Net Tithe Rent-Charges }											

Given this _____ day of _____ 184 .

2. Application of Proxy thereupon.

To the Board of Guardians of the _____ Union.

I, _____ of _____, having been appointed by _____ of _____ to vote as his proxy, under the provisions of the 1st and 2nd Victoria, c. 56, do hereby claim to be entitled to vote as such proxy. I hereby transmit to you such my appointment, signed by the said _____, setting forth the particulars required by law of the property in respect of which the said _____ is entitled to vote, and in

* House, farm, or warehouse, &c., as the case may be, or tithe rent-charge.
† Landlords not subject to any rent are to fill only the first and third money columns. Owners of tithe rent-charges to fill only the third column.

respect of which I do hereby claim to vote as his proxy; and I appoint, as the place at which a voting paper for me may be left and called for, the house*

Given this

day of

184 .

If the electoral division be in wards, it will be necessary to make a distinct statement for each ward in which the landlord may derive a net rent from rateable property; in each case naming the ward at the head of the paper; and the returning officer will issue a voting paper for each ward.

* Give the name of the house, if not in a town; in all other cases the name of the street and the number of the house, or some certain reference to it. The house must be in the division or ward for which the claim to vote is made.

FORM C.

*Election of Guardians of the Poor for one Year, ending
25th March, 1842.*

Union.

All occupiers paying poor-rates for property in the said union, and not entitled to deduct the whole of such rates from rent payable by them, and every landlord receiving rent in respect of any rateable property in said Union exceeding all rent payable by him in respect of such property, and all owners of rent-charges received in lieu of tithes from property in said Union, are hereby informed that an election of Guardians of the Poor, to act for the Union during one year, ending 25th March, 1842, has been ordered by the Poor Law Commissioners, pursuant to the Acts 1 and 2 Victoria, cap 56, and 2 Victoria, cap. 1.

Occupiers of rateable property who are owners of interests therein,—also landlords receiving rent as aforesaid, and owners of tithe rent-charges,—who have not, in pursuance of the 84th section of the said Act of 1 and 2 Victoria, sent in statements of their claims to vote in respect of such property possessed in the Union, and landlords entitled to rent, or owners of tithe rent-charges, who may desire to vote by proxies and have not appointed such proxies,—are hereby informed that such statements, or appointments of proxies, should be delivered to the Board of Guardians of the Union on or before Wednesday, the 10th day of March ensuing, at ; the appointments of proxies to be accompanied, in each case, by an application from the proxy; and the statements or appointments and applications to be so made may be prepared according to the Forms A or B hereto annexed, as each case shall require.

All occupiers as aforesaid, landlords and owners of tithe rent-charges, are further informed that any person entitled to vote in any division or ward of the Union, not being a proxy, may nominate for the office of Guardian of such division, or such ward, as the case may be, any male person, of full age, liable, under the rate made next previous to the said election of Guardians, to pay or contribute rate in respect of property of the net annual value of not less than ten pounds in his occupation within the said Union, or who shall be a landlord entitled to vote in respect of rent payable to his receipt in the said

FORM E 2.

Nomination Paper for Wards.

To the Returning Officer of the Union.

Name of the Person or Persons proposed as Guardian or Guardians.	Residence and Quality, or Calling, of the Person or Persons proposed.

I nominate the above-named to be Guardian*
of the † Ward of the ‡ Electoral Division, in
the § Union.

 Made this day of 184 ,
by of in the Parish of

* Or Guardians. † Name the ward. ‡ Name the electoral division.
 § Name the Union.

FORM F.

List of Candidates duly nominated for the Office of Guardian of the
Poor, for the year ending 25th March, 184 .

_____ Union.

Electoral Divisions.	Wards.	Number of Guardians to be elected.	Name of each Person nominated.	Residence and Quality, or Calling, of each Candidate proposed.	Proposers.

I certify that the above is a true list of qualified persons duly nomi-
nated for the office of Guardian, in the above Union, this day
of 184 .

Returning Officer.

FORM G 1.

No.

_____ Union.

_____ Electoral Division.

Voting Paper for

Guardians.

Initials of the Voter to the Names of Candidates.	Names of the Persons proposed as Guardians.	Residence and Calling of the Persons proposed.	Proposers.

I vote for the persons in the above list opposite to whose names my initials are placed.

(Signed)

of

If the voter cannot write, the name of the voter must be written in full by a witness, whose signature must follow, and by whom the voter's initials must be placed opposite to the names of the candidates preferred.

When a proxy votes, he is to state, under his signature, for whom he is proxy; as M. N. for P. Q.

If initials be placed opposite to the names of more candidates than the number of Guardians to be elected for the division, or be written on an erasure, or be transposed from one name to another, the votes will be lost.

This paper must be carefully preserved, as a second cannot, in any case, be issued; and it must be ready for delivery to the collector of votes, who will leave it, and call for it on the day next but one afterwards.

No other person than the collector of votes is to receive the paper; and if tendered to the collector at any other place than the house at which left by him, it must be rejected.

No other voting paper than that issued by the returning officer can be received by him.

A person paying rate and entitled to deduct the whole amount from rent payable by him is not entitled to vote. If any such person shall sign and deliver a voting paper, he will incur a penalty.

A voting paper will not be issued to any occupier who shall not have paid all rates assessed on him, excepting a rate made within the six months preceding the time of voting.

FORM G 2.

----- Union.
Ward of the Electoral Division. No.
Voting Paper for Guardians.

Initials of the Voter to the Names of Candidates.	Names of the Persons proposed as Guardians.	Residence and Calling of the Persons proposed.	Proposers.

I am entitled to votes in the above-named ward, and I give
 votes for the person in the above list opposite to whose name
my initials are placed.

(Signed)
 of

If the voter cannot write, the name of the voter must be written in full by a witness, whose signature must follow, and by whom the voter's initials must be placed opposite to the names of the candidates preferred.

When a proxy votes, he is to state, under his signature, for whom he is proxy, as M. N. for P. Q.

If initials be placed opposite to the names of more candidates than the number of Guardians to be elected for the ward, or be written on an erasure, or be transposed from one name to another, the votes will be lost.

This paper must be carefully preserved, as a second cannot, in any case, be issued; and it must be ready for delivery to the collector of votes, who will leave it, and call for it on the day next but one afterwards.

No other person than the collector of votes is to receive the paper; and if tendered to the collector at any other place than the house at which left by him, it must be rejected.

No other voting paper than that issued by the returning officer can be received by him.

A person paying rate and entitled to deduct the whole amount from rent payable by him is not entitled to vote. If any such person shall sign and deliver a voting paper, he will incur a penalty.

A voting paper will not be issued to any occupier who shall not have paid all rates assessed on him, excepting a rate made within the six months preceding the time of voting.

FORM I.

Scrutiny of Votes given on the Election of Guardians of the Poor for the Year ending 25th day of March, 1842.

——— Union.

Electoral Divisions and Wards.	Candidates.	Number of Voting Papers duly signed.	Total Number of Valid Votes for each Candidate.

The above is a true copy of the scrutiny sheet prepared by us in pursuance of the order of the Poor Law Commissioners; and we hereby certify that the number of valid votes given is correctly stated herein.

_____, Returning Officer.
_____, Collectors of Rates.

FORM J.

Election of Guardians of the Poor for the Year ending 25th day of March, 1842.

——— Union.

Return of the Election, to the Poor Law Commissioners, pursuant to the Act 1st and 2nd Victoria, chap. 56, sec. 88.

I do hereby certify that I caused a notice of the day of nomination to be published in the manner required by the order of the Poor Law Commissioners, and that I held a meeting pursuant to said notice; that the election was conducted in conformity to the said order, and that the entries contained in the schedule hereunder are true.

Given under my hand and seal this _____ day of _____ 1842.
A. B. Returning Officer.

Electoral Divisions and Wards.	No. of Guardians to be elected.	Candidates duly nominated.	No. of Votes given to each Candidate.	Guardians elected.	Each Guardian's Residence.

FORM K.

Letter to the Guardians elected.

In pursuance of an order of the Poor Law Commissioners, I do hereby

give you notice that on the _____ day of _____ 1841
 you were duly elected a Guardian of the poor for the _____ Union,
 for the year ending 25th March, 1842.

The next meeting of the Board of Guardians is appointed to be held
 on the _____ day of _____ 1841.

Signed this _____ day of _____ 1841.

To _____, Clerk of the Guardians.

No. 5.

MODE OF PROVIDING THE FITTINGS AND FIXTURES FOR WORKHOUSES
 IN IRELAND.

I.—EXTRACT from the MINUTES of PROCEEDINGS of the BOARD of
 GUARDIANS of STRABANE UNION, on the 9th of March, 1841.

The following resolution was moved by Captain Sinclair, seconded
 by John Holmes, Esq., and passed unanimously:—

“That the Strabane Board of Guardians again earnestly request the
 Commissioners will procure, for their satisfaction and guidance, the
 opinion of the law officers of the Crown on the latter part of the 35th
 section of the Poor Law, as to whether the Commissioners are or are
 not entitled to fit up with boilers, stoves, and pipes the Union workhouse,
 without the instrumentality of the Guardians; or whether or not the
 Guardians are to fit it up under the directions of the Commissioners.”

II.—LETTER from the POOR LAW COMMISSIONERS to the BOARD of
 GUARDIANS of STRABANE UNION.

*Poor Law Commission Office, Dublin,
 11th March, 1841.*

SIR,

THE Poor Law Commissioners have to acknowledge the receipt of
 a copy of the minutes of proceedings of the Board of Guardians of
 Strabane Union on the 9th instant, containing a resolution requesting
 the Commissioners to procure, for the satisfaction and guidance of the
 Guardians, the opinion of the law officers of the Crown on the latter
 part of the 35th section of the Irish Poor Relief Act, as to whether the
 Commissioners are empowered thereby to fit up with boilers, stoves,
 and pipes the Union workhouse, without the instrumentality of the
 Guardians; or whether the Guardians are, under its provisions, so to
 fit up the workhouse under the Commissioners' directions.

The Commissioners desire to state, with reference to this resolution,
 that, although they entertain no doubt upon the point in question, yet
 they will, in deference to the wish expressed by the Board of Guardians,
 take an early opportunity of obtaining the opinion of the law officers of
 the Crown thereupon.

They have, however, to observe that some delay may take place in
 obtaining the opinion of the law officers of the Crown, as neither of
 those functionaries is at present in Dublin; but that the question shall
 be submitted to them at the earliest possible period.

By order of the Board,

W. STANLEY, Assistant Sec.

*To the Clerk of the Board of
 Guardians of the Strabane Union.*

III.—OPINION of the SOLICITOR-GENERAL for IRELAND as to the mode of providing FITTINGS and FIXTURES for WORKHOUSES.

I have read the documents sent, as also the Poor Law Act, and particularly the 35th and 36th sections, and I have been asked my opinion whether the Poor Law Commissioners have or have not the power of placing in a workhouse the boilers, grates, and all articles of that description which are usually attached to the building, or whether the Commissioners have only the power of ordering the Guardians to have such work done. In my opinion, the power of placing in a workhouse the boilers and articles of that description is in the Commissioners, if they think fit to exercise it; and I think it probable that they would have the means of providing articles of that kind of a better quality and at a cheaper rate than the Guardians of any individual Union would. It appears to me that, taking the 35th and 36th sections together, the Commissioners have full power over the intended workhouse until they have declared it fit for the reception of the poor; and that they may, according to their judgment, make the necessary expenditures on it; for by the 36th section the power of directing an expenditure by the Commissioners is only to cease “after the period at which the Commissioners shall have declared the workhouse of the Union fit for the reception of destitute poor.” I draw from this section a plain inference that the full power over the workhouse, and what is to be done to it, is in the Commissioners until they have declared it fit for the reception of the poor. And, besides, I do not see how a building without boilers, grates, and articles of that description could be considered as fit for the reception of the poor.

I think that the language of the 35th section is consistent with this view, for by it the Commissioners *may* order, &c., but there is nothing in that section saying that they *must* do so; and the fair construction of both sections, I think, is this—that the Commissioners have full power over the workhouse until they declare it to be fit for the reception of the poor—that up to that time they have authority to make all necessary expenditures for the purpose—or they may, if they think fit, direct the Guardians to make those expenditures.

13th March, 1841.

RICHARD MOORE.

No. 6.

RESIDENCE:—CASE AND OPINION OF THE LAW OFFICERS OF THE CROWN IN IRELAND, AS TO THE LIABILITY OF PARTICULAR ELECTORAL DIVISIONS OF UNIONS TO THE SUPPORT OF PAUPERS RESIDENT THEREIN, UNDER THE 44TH SECTION OF THE IRISH POOR RELIEF ACT—WITH REFERENCE TO THE CORK UNION.

CASE.

*Poor Law Commission Office, Dublin,
December 19, 1840.*

CASE submitted by the Poor Law Commissioners for the opinion of the Attorney and Solicitor General of Ireland.

At a meeting of Guardians of the Cork Union held on the 29th June last, notice was given that a resolution would be proposed to the Board at their next meeting, as follows:

“That, with a view to define some principle on which to fix the

separate liability of the electoral divisions of the Union, the undermentioned cases of location be inquired into on the admission of all paupers:—

- “1. Where born, without reference to condition or circumstances of parentage.
- “2. If a pauper held any whole tenement (not a lodging) as tenant or owner, and where, without reference to value.
- “3. If a pauper held, as tenant or owner, any shop, warehouse, or counting-house, and carried on business therein.
- “4. If he held any land as tenant or owner not con-acre.
- “5. If he had been apprenticed, to whom, and where residing?
- “6. If he had been an artiled clerk, to whom, and where residing?

“That were the pauper had last such or any of such locations, such pauper shall be charged to the electoral division wherein the same is situated, and that all others admitted to the workhouse shall be charged to the general Union.

“That any pauper receiving relief in the workhouse who shall be traced to have been at any previous time a relieved inmate of the House of Industry shall be charged to the general Union, unless it shall appear that such pauper had acquired, subsequently to a discharge from said house, a location in some one of the foregoing cases, making him thereby chargeable to a particular division.”

As soon as the Poor Law Commissioners were apprised of such notice, they addressed the following letter to the Board of Guardians:—

“The Poor Law Commissioners have had under consideration the minutes of proceedings of the Board of Guardians of the Cork Union on the 29th ultimo, and wish to call the attention of the Guardians to the following observations in reference to a notice of motion then given ‘with a view to define some principle on which to fix the separate liability of the electoral divisions of the union.’

“The Act of Parliament recognises one incident in connexion with destitution, and one only, to which attaches (1st) the preference which is to be given to certain persons applying for relief, and (2ndly) the liability of any electoral division with reference to the expense incurred in respect of the persons relieved in any workhouse; and that incident is *Residence*.

“In the 41st section of the Act it is provided ‘that, in any case where there may not be sufficient accommodation for the relief of all the persons applying for relief whom the Guardians shall deem to be destitute poor, the Guardians shall relieve such of the said persons as may be resident in the Union before or in preference to those who may not be so resident.’

“By the 44th section it is enacted that, in making up the accounts of a Union at the end of every six calendar months, ‘the Board of Guardians shall charge against the electoral division as formed by virtue of this Act, at the end of such period, the proportion of such expense as shall appear to have been incurred in respect of every person so relieved, who shall be stated in the registry to have been resident within such electoral division; and the expense incurred in respect of every person so relieved, and not stated in the registry to have been resident

within some electoral division of the Union, shall be borne by and charged against the whole Union.'

"The question, therefore, is what is intended by 'resident in the Union' (section 41), and 'resident within such electoral division' (section 44).

"After considering the question with reference to the 'cases of location' proposed for inquiry in the notice of motion recorded on the minutes, the Commissioners are of opinion that there may be such residence as the Act intends, without any of the circumstances combined with it, into which that inquiry would extend; that is to say, a pauper may have been resident in an electoral division, without (1st) having been born there; or (2ndly) without having held any whole tenement therein as tenant or owner; or (3dly) without having held therein as tenant, or owner, any shop, warehouse or counting-house, and carried on business therein; or (4thly) without having held as tenant or owner any land therein; or (5thly) without having been apprenticed therein; or (6thly) without having been an articulated clerk therein.

"The several cases of location enumerated are similar to some of the incidents which, under the English Poor Laws, create what is termed a settlement, and which, coupled with the power of removal (a necessary adjunct to settlement), constitutes one of the most injurious features of the English system. But settlement has been wholly excluded from the Irish Poor Law; and '*Residence*,' a mode of relation unknown to the English Law, has been laid down as the only connexion between a destitute person and any particular locality for Poor Law purposes.

"Such being the case, it is impossible for the Poor Law Commissioners to sanction a proceeding which, under another name, would virtually establish a law of settlement in the Cork Union. The facts into which it is proposed to inquire, with a view of fixing the separate liability of the electoral divisions of the Union, are not themselves, nor is any one of them, the facts on which the Legislature has declared that such liability shall solely depend; for as, on the one hand, all of them may be shown to concur in the case of any one person, and yet such person not be a resident in any locality in which all or any of them did take place; so, on the other hand, a person may be a 'resident' in a Union or electoral division according to the intention of the Act, without the occurrence, in his particular case, of any one of the supposed incidents, or without their having occurred in the place of his residence. In the first case, were these facts, or any of them, taken as tests of liability, an electoral division would be unduly burdened; in the second case, under the same course of procedure, an electoral division would evade a portion of the burden cast upon it by law.

"The same fallacy, namely, that of substituting for residence, as a test of liability, something which implies more than mere residence, characterizes the proposal 'that any pauper receiving relief in the work-house, who shall be traced to have been at any previous time a relieved inmate of the House of Industry, shall be charged to the general Union, unless it shall appear that such pauper had acquired, subsequently to a discharge from said house, a location in some one of the foregoing cases, making him thereby chargeable to a particular division.'

"This proposal embodies, even more palpably than that which has

been already considered, the vicious principle of '*Settlement.*' To 'acquire a location' must practically mean to acquire a 'settlement,' while the only inquiry which the Irish Poor Relief Act proposes, with reference to the chargeability of a pauper, is simply this: where is he 'resident?' not 'where has he acquired a location or settlement?' And an individual who happened to have been once an inmate of the House of Industry cannot on that account, on being subsequently admitted into the workhouse, be charged upon the whole Union; but the expense incurred in respect of his relief must be defrayed by the electoral division in which he was resident at the time when he was received into the workhouse: no other principle of distributing the expenditure of the Union among the several electoral divisions would be legal.

"Having considered the cases suggested in the notice of motion, which, though they raise a presumption of residence, do not constitute it in the intention of the law; it remains to show what is that residence to which chargeability attaches, or which carries with it a preference when put forward by an applicant for relief.

"The 42nd section of the Irish Poor Relief Act directs a registry to be kept of all persons admitted into the workhouse; and in Schedule I a form of register is prescribed, one of the columns of which is headed '*Townland in which resident.*' The fact of requiring so small a subdivision as a townland to be specified as the place of residence implies, in the opinion of the Commissioners, something more than the mere casual sojourn of a passing mendicant, or even of a migratory labourer, and to indicate that the law intends by residence something that is usual, habitual, and approaching to permanence, and as such capable of being ascertained by inquiry in the townland.

"Again, did the law mean by residence nothing more than temporary or casual sojournment, it would not harmonize with the principle on which electoral divisions were made separately liable; namely, that properties should be charged in respect of the pauperism arising on them, and an interest be thus created favourable to the amelioration of the condition of the labouring classes.

"On the whole, it is the opinion of the Commissioners that to be resident in a Union or electoral division or townland means to inhabit therein, to dwell or live there, in the ordinary acceptance of those terms, and that without reference to circumstances or connections of any other kind. If it can be said of any applicant for relief, 'he usually lives in such a townland of the Union,' he will be entitled to a preference under the 41st section, and the electoral division comprising such townland will be chargeable on his account under the 44th section of the Act. On the other hand, should a destitute person be relieved of whom it is not possible to say, 'he ordinarily inhabits, or usually lives, in such a townland or electoral division of the Union,' in such a case the Commissioners think that no place of residence can be stated in the register, and that such pauper must be charged upon the Union at large."

In pursuance of the notice, and notwithstanding the foregoing letter, the resolution as stated above was proposed, and carried by a majority of the Board, on Monday the 6th of July. As soon as the Commissioners were informed that such was the case, they caused the following communication to be made to the Board of Guardians:—

“The Poor Law Commissioners have received from their Assistant Commissioner a copy of the minutes of proceedings of the Cork Board of Guardians at their meeting on the 6th ultimo, and perceive that a resolution was then adopted which, if carried into effect, would tend to the establishment of a practice that the Commissioners believe to be illegal, as respects the separate chargeability of the electoral divisions of a Union; and the Commissioners, therefore, feel it incumbent upon them again to interpose before the Board of Guardians becomes involved in the embarrassments which such a proceeding if persevered in must inevitably occasion.

“The Commissioners addressed a letter to the Guardians on the same subject, and with the same view, as soon as they were made aware, by the notice inserted on the minutes of a former meeting, that the resolution in question would be proposed.

“The Commissioners did this, giving the originator of the motion full credit for excellent intentions, and feeling great respect for his office and character, in the discharge of the duty imposed upon them by the Act of Parliament, whereby they are ‘authorised and required, from time to time, as they shall see occasion, to make and issue all such orders for the guidance and control, according to the intention of the Act, of all Guardians, wardens, and other officers, paid or unpaid, acting in the management or relief of the destitute poor, as they shall think proper.’

“It appeared to the Commissioners that on such an occasion they could more conveniently and satisfactorily ‘guide’ the Board of Guardians by furnishing them with information as to the true meaning and intention of the Act, in anticipation of their deliberations thereon, rather than by awaiting until the Board had come to a decision in ignorance of the view entertained by the Commissioners, and had thereby imposed upon them the necessity of directly interfering to annul that decision by an order declaratory of the law in the case.

“It appears by the terms of the resolution that it has been agreed to ‘with a view to define some principle on which to fix the separate liability of the electoral divisions of the Union.’ Now the Commissioners have to impress upon the Board of Guardians that it is not left to them to define the principle on which such liability is fixed; nor are the Commissioners themselves required to define it, the Legislature having already done so by enacting that residence, and residence alone, shall connect the destitute individual relieved with the electoral division to which his relief shall be charged.

“This enactment is distinctly made in the provisions of the 44th section of the Irish Poor Relief Act; and it follows that any resolution of a Board of Guardians at variance therewith, or that tends to establish any other principle to which such liability shall attach, such as birth, or apprenticeship, or the holding either as tenant or owner any entire tenement or any land, or the occupancy of a shop, warehouse, or counting-house, coupled with the carrying on business therein, or the having been an articulated clerk, is a violation both of the letter and spirit of the statute.

“The Poor Law Commissioners have now to express a hope that on a re-consideration of the subject the Board of Guardians will

rescind the resolution in question, and thereby relieve them from the necessity of issuing a formal disallowance."

Soon after the last-mentioned letter was dispatched the Commissioners received a written protest against the resolution, with a prayer that they would take measures to redress the grievance which such resolution would create. The following are the terms of the protest and prayer, which is signed by 11 members of the Board of Guardians:—

"To the Poor Law Commissioners, Dublin.

"WE, the undersigned Guardians and ex-officio Guardians of the Cork Union, view with much alarm certain resolutions passed at a meeting of the Board of Guardians on Monday the 6th day of July last, which resolutions are contrary to law and to the express directions of the Poor Law Commissioners; and we avail ourselves of this opportunity of protesting against these resolutions, which are as follow:—"

[The resolution of July 6th was here inserted.]

"We do pray the Poor Law Commissioners will be pleased to give such instructions to their auditor to cause each pauper to be placed to his proper electoral division as by law directed.

"*Cork, 31st July, 1840.*"

It appears that since the resolution in question was passed by the Board of Guardians every pauper received into the workhouse has been charged in conformity with it, and it is admitted that the principle therein laid down has been so strictly acted upon that persons lodging 20 or 30 years in the city of Cork have been charged to the general Union; but no further reference was made to the Commissioners until the matter was again brought under their notice by the auditor of the Union, to whom the following written objections were handed in on the 23rd ultimo, whilst he was engaged in the audit of the accounts:—

"We object to the mode of charge of the persons in the annexed List.

"Numbered in the admission-book and registry-book as under:—

"2,247	} In the registry-book <i>no description carried out</i> , and charged to the general Union.
2,248	
2,250	
2,251	
2,252	
2,253	

"2,521.—Aged 18; *in Cork five years*. Father now living in Cork, in Bandon Road. General Union.

"3,582.—20 years in Cork.

"3,614.—30 years in Cork.

"3,634.—12 years in Cork.

"All charged to the General Union.

"These cases being only a few taken from a multitude of others:—

"1. We object because they are charged to the general Union, contrary to the 44th section of the Relief Act.

"2. That they are so wrongly charged by reason of the omission of the residence of such persons; which omission was caused by a major-

rity of the Guardians having taken an erroneous view of the law, in order to such cases not being charged (as they should be) to the Cork Electoral Division, but spread over the general Union.

“3. We object that the *registry-book was wrongly kept*, which wrong in the registry-book was occasioned by the *wilful omission of the residence of each pauper*.

“4. We object to the said charge by reason of *the registry-book not being a transcript of the omission-book*, in which book the residence of each pauper is entered, thereby endeavouring to spread the charge of paupers' maintenance over the general Union, instead of being charged to their own particular electoral divisions. Finally, we object to any pauper now or heretofore in the Cork Union workhouse being charged in any way, except to the electoral division in which such pauper had been resident immediately previous to his or her claiming and obtaining admission, and we require the auditor to lay these our objections before the Poor Law Commissioners.

(Signed) “T. G. FRENCH,
“ST. JEFFREYS,
“R. A. ROGERS,
“S. T. W. FRENCH,
“THOMAS BURKE,
“W. LOWE;

“And sundry other rate-payers and Guardians of said Union.

(Signed) “T. G. FRENCH.

“*Marino, November 28th, 1840.*”

The 42nd section of the 1st and 2nd Vic. c. 56, enacts that the Commissioners shall “cause to be printed for the use of every Union a sufficient number of register books, for making entries of the descriptions of persons admitted into and relieved in the workhouse according to the form in the first schedule to this Act annexed, and in such register-books shall be printed upon each side of every leaf the heads of information herein required to be registered respecting the persons so to be admitted and relieved, together with such other particulars as the Commissioners may prescribe.

By the 43rd section of the same Act, it is enacted, “That the Commissioners shall furnish to every Board of Guardians, for the use of the master or other principal resident officer of every workhouse, one of such register-books, at a reasonable price, the cost whereof shall be borne by the Union in which such workhouse shall be situate; and every such master or officer shall, as soon as conveniently may be, register in the said book the particulars required to be registered according to the form in the said first schedule, touching every person to be admitted into and relieved in such workhouse; and such register-book shall be produced at every meeting of Guardians for their examination, approval, or correction; and, when so approved or corrected, shall be signed by the chairman, and countersigned by the clerk.”

And in pursuance of the said 42nd and 43rd sections, in the order issued by the Commissioners for keeping and auditing the accounts of the Union, (a copy of which is hereto appended,) it is provided as follows:

(Section 2, par. 1.) “The register-book, which shall contain a statement of the names and description of all paupers received into

the Union workhouse, arranged according to the dates of their admission, with particulars respecting them, according to the headings of the several columns in the Form numbered C ; that is to say,—

“1. The number of the pauper’s name.

“2. The name and surname of the pauper.

“3. The sex of the pauper.

“4. The age of the pauper.

“5. If the pauper be an adult, whether such adult be single, married, widow, or widower ; and if the pauper be a child, whether such child be an orphan, a bastard, or deserted by parents.

“6. The particular trade or calling the pauper has exercised.

“7. The religious denomination of the pauper.

“8. Whether the pauper be disabled, partially or wholly, and the description of the disability.

“9. Name of the wife or husband of the pauper.

“10. Number of children of the pauper.

“11. Observations on the pauper’s condition when admitted, and such other information as may be deemed useful, collected from the *Application and Report Book* (Form 3), and other sources.

“12. The electoral division and townland in which the pauper was resident.

“13. The date when the pauper was admitted, or when born in the workhouse.

“14. Date of pauper’s death in, or discharge from, the workhouse.”

By the 44th section (referred to in the first of the foregoing letters from the Commissioners) it is enacted, “That the Board of Guardians shall charge against the electoral division as formed by virtue of this Act, at the end of such period, the proportion of each expense as shall appear to have been incurred in respect of every person so relieved who shall be stated in the registry to have been resident within such electoral division ; and the expense incurred in respect of every person so relieved, and not stated in the registry to have been resident within some electoral division of the Union, shall be borne by and charged against the whole Union.”

By the 94th section of the same Act it is enacted, “That every Guardian, treasurer, or other person having the collection, receipt, or application of any moneys assessed for the relief of the destitute poor in any Union or holding, or accountable for any balance or sum of money, or any books, deeds, papers, goods, or chattels relating to the relief of the destitute poor within any Union, or the collection or application of poor-rate, or for the funds, property, rents, profits, or income of any house of industry, or other institution, which shall be liable to become vested in the Commissioners under this Act, shall, as often as the orders of the Commissioners shall direct, make and render to the auditors, who may audit accounts under the provision hereinafter contained, a full and distinct account in writing, in such form as the Commissioners shall direct, of all moneys, matters, and things committed to their charge, or received, held, or expended by them on behalf of any such Union, house of industry, or other institution ; and, if thereunto required by such auditors, shall verify on oath (which oath every such auditor is hereby authorised to administer) the truth of all such accounts and statements from time to time respectively, or subscribe a declara-

tion to the truth thereof, in manner and under the penalties in this Act provided for parties giving evidence, or refusing to give evidence, under the provisions of this Act; and all payments, charges, and allowances made by any Guardian or other person, and charged upon the rates for the relief of the destitute poor, contrary to the provisions of this Act, or at variance with any order of the Commissioners made under the authority of this Act, are hereby declared to be illegal, and shall be disallowed accordingly; and all balances found by any such auditor to be due from any Guardian, treasurer, or other person having the control of the poor-rate, or accountable for such balances, may be recovered in the same manner as penalties and forfeitures are recoverable under this Act."

By the 95th section of the same Act it is enacted, "That it shall be lawful for the Commissioners to appoint auditors to audit the accounts of all persons liable to account under this Act, and to invest such auditors with such of the powers and authorities which the Commissioners are hereinbefore authorised to delegate to the Assistant Commissioners as they shall think fit, and such appointments, powers, and authorities respectively from time to time to revoke and vary; and such auditors shall examine into the matter of every such account, and shall disallow and strike out of every such account all such charges and payments as they shall deem to be illegal or unfounded, and shall reduce such as they shall deem to be exorbitant, and shall insert in every such account such charges against the person accounting as they shall deem such person liable to, specifying upon or at the foot of such account every such charge or payment, and its amount, so far as they shall disallow, reduce, or insert the same, and the cause for which the same is disallowed, reduced, or inserted."

It is held by those members of the Cork Board of Guardians who concurred in passing the resolution in question, that the statement of residence, or the absence of any such statement in the registry, is conclusive as to the chargeability of any electoral division, or of the whole Union, in respect of the maintenance of any pauper in the workhouse; and that the auditor is not empowered to make alterations in the registry, nor to inquire into the correctness of any entry made therein, nor to disturb the apportionment of the expenses among the several electoral divisions of the Union that results from such entries, although in the admission and discharge book, from which the registry is compiled, the residence, where known, of all the parties admitted has been inserted, but these residences have been purposely omitted, in pursuance of the foregoing resolution, in making up the registry for the sanction of the Board of Guardians.

Under these circumstances, and with reference to the foregoing communications and statements, and the several sections of the 1st and 2nd Vic. c. 56, hereinbefore cited, your opinion is requested:—

1st.—As to the legality of the resolution passed by the Board of Guardians on the 6th of July, both in its general principle and its practical details.

2nd.—As to the possibility of giving to the words "resident within such electoral division," used in the 44th section, a definite legal meaning.

3rd.—As to the power of the auditor to examine into the legality

or correctness of the entries in the register, with a view to the disallowance of such charges and payments as he may deem to be illegal or unfounded, by reason of the illegality or incorrectness of such entries.

4th.—Should it be your opinion that the auditor cannot amend the register, but is bound by it in ascertaining the legality of all charges affected by it, then you are requested to point out the course by which erroneous entries therein may be amended, and the Guardians be compelled henceforth to keep the register in conformity with the provisions of the statute.

OPINION.

WE are of opinion that the resolution of the Guardians of the Cork Union entered into on the 29th of June last is not in accordance with the spirit or meaning of the Poor Law Act. We think the six cases directed by that resolution to be inquired into, or any of those cases, insufficient to form a test of the liability of the electoral division to the charge of the paupers' maintenance; that liability is, by the Poor Law Act, clearly made dependent upon the residence of the pauper, and upon that residence only.

To the 2nd,—We think that the word "resident" used in the Act must be taken in its ordinary sense, and that, in determining whether the applicant be a resident or not, his habits of life, his occupation at the time of his admission into the workhouse, and especially his *intention* with reference to the place of his abode at that time, ought to be considered. Every case must be determined by its own circumstances. The master of the workhouse, in making entries in the registry, and the Guardians, upon examining the registry-book, under the 43rd section, are to exercise their judgments in so determining; but the law gives them no power to establish tests of location such as are contained in the resolutions of the Cork Board.

To the 3rd and 4th queries,—We think the auditor should not alter the register by inserting the residence of the pauper where that is omitted, or by altering the entry of residence if erroneously made. Neither do we think he should disallow charges which, under the 44th section, are warranted by the register as it stands. His power so to control the operation of the 44th section would depend upon the extent of the powers with which, under the 94th section, the auditors, and, under the 11th section, the Assistant Commissioners, can properly be invested. And we advise the Commissioners not to raise any question on that point, if they can avoid so doing.

But it appears to us that the Commissioners have the power of enforcing the true construction of the Act, by directing the Guardians to apply it in future according to that construction, and ordering that the master of the workhouse shall act in pursuance of the direction so given. If the master of the workhouse shall omit to perform the duty which the 43rd section imposes, of entering the residence of the pauper in the register according to the heading of that document, as prescribed by the schedule, he may be removed by the Commissioners under the 33rd section of the Act. The apprehension of such removal will probably prevent his disobedience to their order. And if the Guardians (an event not to be anticipated) should so proceed as to frus-

trate the orders of the Commissioners, made within the plain scope of their authority, under the 3rd section, and in effect establish a new law of settlement in opposition to the plain meaning of the Act of Parliament, there would remain the ultimate resort to the powers given by the 26th section—powers to which, of course, resort would not be had by the Commissioners except in an extreme case of absolute necessity.

January 4th, 1841.

D. R. PIGOT.

RICHARD MOORE.

No. 7.

EMIGRATION:—COPIES OF PAPERS RELATING TO THE EMIGRATION
OF POOR PERSONS FROM CORK.

I.—REPORT of the EMIGRATION COMMITTEE of the BOARD of GUARD-
IANS of CORK UNION.

*Office of Poor Law Guardians, Cork,
26th October, 1840.*

THE Emigration Committee, in preparing this amended Report of their inquiry, have adhered strictly to the instructions of the Board in the classification of applicants for emigration. To prevent the multiplication of documents, they repeat here briefly the principles which guided them as contained in their former Report.

The first and largest class comprises the members of the old House of Industry; the second class, those charged to the general Union, but not belonging to the House of Industry. A third class is composed of those charged to the several electoral divisions. Each class is divided into sexes, and those within and beyond the age of 30.

They have admitted, from special causes, a few who entered the house since the 17th of August. The names of those parties are mentioned, and their cases are referred by the Committee to the consideration of the Board. They have rejected very many who appear to have come into the house merely for the purpose of emigrating. While making their inquiry, they had peculiar opportunities of judging how just are the claims advanced by the Board of Guardians for Government aid to relieve the Cork workhouse by emigration. They have ascertained that there were nearly 400 persons, inmates of the House of Industry when surrendered to the Board, who had no claim on the Union. A considerable number of those are still in the house; there are also within its walls hundreds admitted since the Union was declared, not fairly claimants by birth or residence, but forced on the house by the circumstance of this being the first Union declared in the south of Ireland. Another cause has added greatly to our numbers—the large immigration of other paupers sent to our city by the English workhouses. It will be in the recollection of the Board that it was compelled repeatedly to pass resolutions against the admission of strange paupers, in consequence of the influx from the several causes; notwithstanding which resolutions, the feelings of humanity often prevailed over considerations of mere pru-

dence, and scores were admitted to our over-crowded house who would otherwise have perished from starvation.

In this branch of the Report it may not be irrelevant to state that, though several of the parties selected by your Committee for emigration were not inmates of the old House of Industry, and were born within this Union, they do not nearly equal the number of those belonging to the old House of Industry who were unwilling to emigrate, or incapacitated from infirmity or other causes; and who, though strangers to the Union, will remain for life a burthen on its resources.

The Committee conclude their Report by handing the Board the classified list of applicants for emigration, which they believe will be found to contain in a simple form all the requisite information connected with their inquiry.

RECAPITULATION of the Numbers, Names, &c., of Inmates of the Cork Union Workhouse for Emigration.

	15 to 30 Years.		Over that Age.		Families.			Total.		
	Men.	Women.	Men.	Women.	Men.	Women.	Children.	Men.	Women.	Children.
House of Industry } Cases	12	98	4	11	10	38	66	26	147	66
General Union . . .	..	9	..	..	..	..	..	..	9	..
Cork Eastern Divi- } sion	5	17	..	2	4	8	11	9	27	11
Cove Eastern Divi- } sion . . . . .	..	..	1	..	..	..	..	1	..	..
Glanmire Eastern } Division . . . . .	..	..	..	..	..	1	3	..	1	3
Total (300) .	17	124	5	13	14	47	80	36	184	80

II.—REMARKS of W. J. VOULES, Esq., Assistant Poor Law Commissioner, on the foregoing REPORT.

I AM most anxious that something should be done upon the subject of the foregoing Report, and feel assured that any assistance in clearing the house of the old stock of paupers would contribute very much to the effective and harmonious working of the Union. The Committee have in some respects exceeded the duty devolved upon them, in including some few persons in the list who do not come within the terms of the inquiry, and in referring to the supposed deficiency of the claims of others on the score of not having been born in the Union, thus recognising and reverting to their capricious and wrongful construction of the law; but I find that all of the first description are the immediate connexions of, and dependent on, those who were actually of the old stock, and that the numbers of the latter are very small.

W. J. V., 28 Oct., 1840.

III.—LETTER from the POOR LAW COMMISSIONERS to the SECRETARY OF STATE for the COLONIAL DEPARTMENT; transmitting Copies of the foregoing Papers.

Poor Law Commission Office, Somerset House,

MY LORD,

13th November, 1840.

WE have the honour of transmitting to your Lordship a copy of a Report of a Committee of the Cork Board of Guardians, containing a list of inmates of Cork workhouse whom the Guardians consider fit for emigration, and of whom it is unquestionably desirable, if it be possible, to relieve the Cork workhouse. We also transmit some remarks upon this Report by Mr. Voules, the Assistant Commissioner for the Cork Union.

The building now used by the Cork Guardians as the workhouse of the Cork Union was formerly a House of Industry for the county of Cork: and at the period of its declaration as the Union workhouse it contained a large number of inmates, many of whom had not before their admission been residents in the Union. All these persons are now a burden upon the rate-payers of the Cork Union; and, moreover, they occupy space which would otherwise be allotted to persons who, according to the provisions of the Irish Poor Relief Act, would be considered as having a prior claim to relief in the Cork workhouse.

The present is a peculiar case, and cannot recur; inasmuch as there is no other Union in Ireland similarly situated. The emigration of a portion of the inmates of the Cork workhouse at the expense of the general government would relieve the rate-payers of the Cork Union of a burden which has been, if not unfairly, at least unfortunately, cast upon them; and it would facilitate the working of the Irish Poor Relief Act in the important Union of Cork.

For the preceding reasons we recommend this application to your Lordship's favourable consideration, in case her Majesty's Government should have any funds applicable to purposes of emigration.

We have the honour, &c.

To the Right Hon. Lord John Russell,
 &c. &c. &c.

J. G. S. LEFEVRE.
 G. C. LEWIS.

IV.—LETTER from the SECRETARY of the COLONIAL DEPARTMENT; enclosing Copy of a Report from the COMMISSIONERS for COLONIAL LANDS and EMIGRATION.

GENTLEMEN,

Downing Street, 30th November, 1840.

I AM directed by Lord John Russell to acknowledge the receipt of your letter of the 13th instant, suggesting that facilities should be afforded by Her Majesty's Government to the emigration of a number of paupers who are at present a charge on the Cork Poor Law Union.

The subject having been referred for the consideration of the Commissioners for Colonial Lands and Emigration, a Report has been received from them, of which a copy is enclosed for your information. The opinions expressed in it meet with Lord John Russell's entire con-

currence, and his Lordship regrets that it is, therefore, out of his power to promote the object which you had in view in bringing the state of the Cork Union under his notice.

As it is desirable that publicity should be given to the remarks contained in the enclosed Report, in order to apprise the public of the description of persons approved for emigration, Lord John Russell requests that you will cause the substance to be inserted as early as possible in your official Circular.

I have the honour, &c.

W. VERNON SMITH.

To the Poor Law Commissioners.

Enclosure in foregoing Letter.

*Colonial Land and Emigration Office,
9, Park Street, Westminster,*

SIR,

23rd November, 1840.

We beg to acknowledge the receipt of your letter of the 19th instant, enclosing to us, by Lord John Russell's directions, a Letter from the Poor Law Commissioners, recommending that Government aid should be afforded towards the emigration of a number of the inmates of the Cork workhouse, and requiring us to report our opinion how far it may be practicable to comply with this recommendation.

We have at the present moment no funds at our disposal applicable to emigration, except some recent deposits for the purchase of land in Australia, in consideration of which we have given to the purchasers a right of nominating such emigrants for a free passage as they wish to send to the colony. This right is in the course of being exercised, and until the period for its exercise has expired we are unable to apply the money to the emigration of persons not nominated by these purchasers.

With regard to other means, it has been so repeatedly communicated to us in the course of the present year that it is not the intention of Her Majesty's Government, upon any consideration, to advance money out of the public funds of this country in aid of emigration, that we have always considered the point as finally decided, and answers to that effect are always returned to the numerous applications of a kind similar to the one before us which are made directly to this office. If however, we are at liberty to suppose that Her Majesty's Government might be induced, upon applications of a totally different character from those which they have hitherto rejected, to relax the rule we have above adverted to, we should yet be unable to report that the present case was so special as to call for such extraordinary intervention. The circumstances of the case are of course peculiar to itself, but not so the principle upon which it rests, which is that of relieving a particular district, which may be over-peopled in proportion to the demand for labour, by means of the general revenue of the country. It is the principle upon which the distressed inhabitants of the highlands and islands of Scotland, and upon which artisans and operatives in places where employment has failed, have so repeatedly urged upon the Government their claim to be assisted in emigrating. And although the

Commissioners state that there is no Union in Ireland under the same circumstances as the Cork Union, at the same time it is perhaps not improbable that a certain amount of pauperism has been established in the country which it will be deemed undesirable to throw upon the relief fund at the first introduction of the new system; and that there will be felt a necessity for emigration on too extensive a scale to be carried on by the funds which could be raised in the respective Unions. We therefore are of opinion, should the Government grant pecuniary assistance towards emigration in the present instance, that there would be established a precedent for relieving local hardships out of the general revenue, and that innumerable claims from Scotland and England, as well as Ireland, would be founded upon the precedent, which it might be difficult with consistency to reject.

Under these circumstances, we suppose that Her Majesty's Government would not consider it expedient to advance the money required, and we can see no source from which it can be raised, unless some portion of the funds out of which the inhabitants of the House of Industry have been heretofore maintained could be made available for the purpose.

If, however, there should be found the means of providing the necessary sum out of some public fund, there would yet remain for consideration what may be called the Colonial Question, viz. the fitness of the individuals to become settlers in a new country. This is a consideration which we find to be almost entirely overlooked in this country, and which we consequently consider it to be our duty, in an especial manner, to keep in view.

On referring to the description of the persons in whose favour the present application is made, we find that for the most part they have been, previously to the passing of the Irish Poor Law, dependent, not on their own exertions, but upon public charity; that they have been the habitual inmates of a House of Industry; and that they constitute, in fact, what the Assistant Commissioner calls "the old stock of paupers in Cork," from whom, as he says, it is desirable to clear the new Union house. Mr. Voules further remarks that other individuals in the list of applicants, though not themselves of the old stock, are "the immediate connexions of and dependent on those who were actually the old stock."

We entertain a strong conviction that the emigration of individuals with the established habits and feelings of paupers is not likely to be advantageous to themselves, and is almost certain to be prejudicial to the colony in which they settle. It is reasonable to expect that every settler in a new country will, to a certain extent, have to encounter hardships and difficulties; some fortitude and some self-denial will be requisite for enduring the one, and much patient and persevering industry for overcoming the other. But these are the qualities which we believe that habitual pauperism never fails to eradicate from the human character. Those, therefore, who have been established paupers in this country will remain so in the colony, and prove a burden upon the industrious settlers which it is unjust to impose upon them.

In practical illustration of the view we have here taken, we would beg to refer to the following extracts of a Report which we have received from the governor of South Australia, and the Colonial Emigration

agent. It may be right to mention that in the South Australian emigration it is contrary to the regulations that a free passage should be allowed to paupers. It is only through ignorance or inadvertence that they have ever obtained it.

The emigration agent, having classified the objectionable emigrants, makes the following observations upon the first class:—

“Paupers when sent out by the Guardians of Parishes or Unions.”

“In most ships from England several families of miserable, poor, squalid-looking creatures come out. Accustomed to mendicant habits, they are generally indolent and improvident; and immediately on the occurrence of sickness, or any difficulty arising from their new situation, they throw themselves a burden on the department. When the father and principal members are not able-bodied, the whole family must either be assisted or perish; and as by the public instructions the emigration agent is charged to prevent destitution, a considerable part of all the rations ordered through this office is consumed by persons of the above description.”

Colonel Gawler says,—

“The evil to which I would so earnestly request attention is this—that *actual parish paupers* are forwarded from Great Britain to this colony, sometimes on system by Poor Law Unions, and sometimes by the improper conduct of agents, at the expense of the immigration fund. Mr. Smillie’s Report gives some instances of these kinds.

“The consequences of such a practice to the colony need scarcely be described. For the clearing of a new country, and the labours of a new settlement, energy of mind and body are especially required; while the unhappy beings to whom I have referred generally possess none of either, and their minds are also but too frequently as demoralised as their bodies are weak. After being thrown on our shores, they remain a burden and disgrace to society, hopeless in themselves and endless in their offspring, who frequently inherit their vices, their debility, and their diseases.”

Agreeing as we do with these opinions, and believing the facts to be correctly stated, we never can recommend that aid from the public funds should be given to the emigration of habitual paupers.

We have dwelt at this length upon the subject, because we have had much reason to perceive, during the past year, that Boards of Guardians, in considering the subject of emigration, are apt to direct their minds exclusively to ridding their district from the worthless characters who prey upon the parochial funds; and because we think it especially incumbent upon a government department to take a wider view of the subject, and consider the prospects and future fate of the emigrants, and also the interests of the colony as affected by their emigration.

Before concluding, we would mention that, on referring to the list of applicants in the present instance, we find an extreme disproportion of the sexes. The total gives 36 men and 184 women. The preponderance being on the side of the women, the disproportion might not appear objectionable, from the deficiency of women which usually exists in new settlements. But in all the emigration which is under

our management there is one rule invariably adhered to, which is, never to take unmarried females unless they are under the protection of their families, and near married relatives, or unless they go as servants to cabin passengers by the same ship. Experience has shown that a contrary course is attended with the worst consequences; and when we see in the list before us that out of the whole number proposed there are no less than 124 females between the ages of 15 and 30 years, not included under the head of families, we cannot but be apprehensive that the emigration of these individuals, if we are correct in considering that a proportion of them are unprotected, might prove the means of introducing a large amount of vice into the colony.

Upon the whole, therefore, we have to report that there are no funds at our disposal applicable to the emigration in question, and that, should Her Majesty's Government feel disposed to provide them, we would recommend that the list of applicants be minutely scrutinized, with the view of removing from them all who are likely to prove unprofitable settlers to themselves and to the colony.

We have, &c.

To *W. Vernon Smith, Esq.*
&c. &c. &c.

ROBERT TORRENS.
EDWARD E. VILLIERS.

V.—LETTER from the POOR LAW COMMISSIONERS to the BOARD OF GUARDIANS of the CORK UNION; enclosing copies of the foregoing Document.

Poor Law Commission Office, Dublin,
10th December, 1840.

SIR,

THE POOR LAW COMMISSIONERS forward, for the information of the Cork Board of Guardians, copies of correspondence between the Commissioners and Her Majesty's Government, and of a communication from the Colonial Lands and Emigration Commissioners, with reference to the application made on behalf of the Cork Union for aid to effect the emigration of a certain portion of the present inmates of the workhouse.

By order of the Board,
W. STANLEY, *Assistant Secretary.*

To the Board of Guardians of the Cork Union.

VI.—COPIES of RESOLUTIONS passed at a MEETING of the BOARD of GUARDIANS of the CORK UNION on the 15th February, 1841.

Resolved,—

“That the rate-payers of the several electoral divisions be called together to consider whether a rate shall not be raised for the purpose of emigration, according to the 51st section of the Poor Relief Act.

“That it is the opinion of this Board that it is expedient and politic to provide for the emigration of the several inmates of the house suited to the purpose of emigration and charged to the general Union, by providing for each such person the apparel necessary for the occasion.”

VII.—EXTRACT from a LETTER from the POOR LAW COMMISSIONERS to the CHAIRMAN and BOARD of GUARDIANS of the CORK UNION.

Poor Law Commission Office, 20th February, 1841.

THE POOR LAW Commissioners have had under consideration the minutes of proceedings of the Cork Board of Guardians on the 15th instant, and, with reference to the resolutions on the subject of emigration, the Commissioners desire to state that they will be prepared to issue directions to the rate-payers of every electoral division to hold a meeting in conformity with the provisions of the 51st section of the Poor Relief Act, on receiving from the Guardian or Guardians of such electoral division an application to that effect.

The Commissioners are very sensible of the difficulties existing in the Cork Union, owing to the number of young persons in the work-house for whom suitable employment cannot be found at home, and who, from their age and strength, would be fit objects for emigration; and the Commissioners will not be backward in exercising the powers confided to them, to the utmost extent warranted by law, in assisting the Guardians in their efforts for the removal of these young persons to the colonies, where their services would become available, and thereby relieve the Union from the burthen of maintaining them in comparative idleness at home.

It may be well to state, however, that the Cork Union is not singular in this respect, there being a similar accumulation of young persons of both sexes in Dublin, Londonderry, and Belfast, and no doubt also in Limerick, Galway, Waterford, and Wexford, for whose removal to the colonies it is desirable that provision should be made. In the case of youths the difficulty of effecting this is not great, as they are better calculated to take care of themselves, and will readily get into employment on reaching the colony; but with young females it is different, and their emigration involves risk and great responsibility; for, unless sent out under the care of respectable married persons, and properly provided for and protected on their arrival, it is much to be apprehended that they will go astray, and become worthless if not vicious members of the new community, to which, under other circumstances, they would form a valuable addition.

On this point the Commissioners request the Guardians' attention to the very judicious and instructive letter from the Emigration Commissioners, addressed to the Colonial Secretary under date of the 23rd November last, a copy of which was furnished to the Poor Law Commissioners, and forwarded to your Board on the 10th of December last.

VIII.—LETTER from the BOARD of GUARDIANS of the CORK UNION to the POOR LAW COMMISSIONERS.

*Office of Poor Law Guardians, Cork,
3rd March, 1841.*

SIR,

I HAVE been directed by the Board of Guardians of this Union to address the Poor Law Commissioners, requesting of them to say whether the resolution passed on the 15th day of February last, to the purport that it was expedient and politic to provide for emigration of

the several inmates of the house suited to the purpose of emigration, and charged to the general Union, by providing for each of such persons the apparel necessary for the occasion, will be sanctioned by the Commissioners; and whether the auditor for this Union shall be required to pass those accounts. You will, therefore, please procure the directions of the Commissioners upon that resolution.

I have the honour, &c.

K. ALLEN DEANE, *Clerk to the Guardians.*

*To W. Stanley, Esq., Assistant Secretary,
Poor Law Commission.*

IX.—LETTER from the POOR LAW COMMISSIONERS to the GUARDIANS
of the CORK UNION.

*Poor Law Commission Office, Dublin,
20th March, 1841.*

SIR,

THE Poor Law Commissioners have to acknowledge the receipt of your letter of the 3rd instant, requesting to be informed “whether the resolution passed on the 15th day of February last, to the purport that it was expedient and politic to provide for emigration of the several inmates of the house suited to the purpose of emigration, and charged to the general Union, by providing for each of such persons the apparel necessary for the occasion, will be sanctioned by the Commissioners; and whether the auditor for this Union shall be required to pass those accounts.” The Commissioners have to state, in compliance with this request, that the Irish Poor Relief Act does not authorize them to sanction the resolution referred to, inasmuch as it has for its object a purpose not expressly provided for by the said Act.

The Irish Poor Relief Act contains no provision for defraying expenses connected with the emigration of paupers, whose relief is, under the 44th section of the Act, charged against the whole Union. The 51st section, under which alone the emigration of poor persons can be conducted and assisted by the Guardians, limits the power of the Commissioners and Guardians in that behalf to the case of poor persons resident in some electoral division of the Union, and minutely specifies the course of proceeding to be adopted. Upon an application from the Guardian or Guardians of any electoral division, the Commissioners may direct a meeting of the rate-payers of such division to be held; and if at such meeting, duly held, the majority in value of the rate-payers present shall agree to and sign an application to the Commissioners for the raising of a rate to assist emigration, the Commissioners may, by order under their seal, direct the Guardians to raise by a rate, or charge on the rate, of such division, such sum as the Commissioners shall think requisite for that purpose, to be applied under the direction of the Commissioners by the Guardians of the Union in conducting or assisting, and in defraying the expenses connected with, the emigration to British colonies of poor persons resident in such division.

Such being the only mode wherein the emigration of poor persons can be authorized or conducted, and such the extent to which this

special description of relief can be administered, for the Commissioners to sanction the resolution to which your letter of the 3rd instant refers, or to direct the auditor of the Union to pass in the accounts such items of expenditure as it contemplates, would be to sanction and direct a plain infraction of the prohibitory enactment contained in the 52nd section of the Irish Poor Relief Act.

By order of the Board,

W. STANLEY, *Assistant Secretary.*

*To the Clerk to the Guardians
of the Cork Union.*

No. 8.

RATING OF LANDLORDS INSTEAD OF OCCUPIERS OF SMALL
TENEMENTS.

I.—LETTER from the BOARD of GUARDIANS of the NORTH DUBLIN
UNION to the POOR LAW COMMISSIONERS.

*Office of Guardians, North Dublin Union,
5th March, 1841.*

GENTLEMEN,

I BEG to transmit for your information the following copy of a resolution which was passed by the Board of Guardians on Wednesday, the 3rd instant, viz.:—

“Resolved,

“That it is expedient, as far as possible, to make the Poor Law Commissioners the medium of our communication with the Government on all subjects relating to the Poor Law Bill.

“With this view, we beg to call the attention of the Commissioners to the excessive inconvenience arising from the minute subdivision of property in the valuations made for the purposes of our rate, each tenement, no matter how small, being valued separately, and the actual occupiers, in most instances labourers and farm-servants, being made liable to the rate, and entered as separate items in the collectors’ books, though in many cases these tenements are the gate-lodges, or other buildings erected on holdings of very considerable extent, all other charges on which holdings are paid by the owners or occupiers of the whole.

“That the separate assessment of each cabin increases the difficulty and expenses of the collection, and renders a numerous list of arrears inevitable. And though in some instances the landlords will avail themselves of the 72nd clause of the Act, from a sense of duty, as well as from a clear perception of their own interests, yet we have but too much reason to believe that even in our own rural districts many landlords will fail to accept of the conditions of the Act, under the impression that, the collection of these small sums being almost impossible, they must of necessity be allowed to fall into arrear.

“That, however plausible in theory it may be to make every person who is above immediate want contribute to the support of the work-house, we more than fear that in the present instance it will be found

to be a most visionary scheme in this country, and that no scale of remuneration to our collectors can secure the collection being made on such tenements.

"We, however, by no means recommend the exemption of such tenements from the poor-rate; such exemption would operate as a premium for the erection of the poorest description of pauper villages. We believe, although there are many exceptions, that in general the labouring class in Ireland pay much higher for their habitations, in proportion to their cost, than any other class of the community—in nine cases in ten perhaps double what they are valued at; so that, if any rate be got for such tenements, the landlord is liable for the entire.

"The remedy which we therefore wish to suggest for the evil of which we complain is, to make the owner in fee of all tenements valued under —, or any person deriving under him, and claiming rent for such tenements, or exercising any right of ownership upon them in consequence of their being attached to a larger holding, or claiming any other interest therein, such person having such interest, or exercising such ownership, being himself rateable on a valuation of — or upwards, liable by a summary process to the rate upon such holdings as are under the value of —."

By Order of the Board. ,

J. H. CREAM, *Clerk of the Union.*

To the Poor Law Commissioners, Dublin.

II.—REPLY of the COMMISSIONERS to the BOARD of GUARDIANS of the NORTH DUBLIN UNION.

*Poor Law Commission Office, Dublin,
16th March, 1841.*

SIR,

I AM directed by the Poor Law Commissioners to acknowledge the receipt of your letter of the 5th instant, forwarding a copy of a resolution passed by the Guardians of the North Dublin Union on the 3rd instant, and I am to state that the Commissioners have no hesitation in expressing their general concurrence with the opinion entertained by the Board of Guardians, and ably expounded in their resolution, as to the rating of small tenements for the relief of the destitute. It appears to the Commissioners that time should be allowed for ascertaining whether, and how far, the provisions of the 72nd section of the Irish Poor Law Relief Act will be carried into effect; but so soon as it is evident that those provisions are allowed to remain inoperative, or that from any cause they fail of their intended purpose, the Commissioners will be prepared to represent to the Legislature the defective state of the law, and to suggest a remedy according to the tenor of the resolution.

I have, &c.

W. STANLEY, *Assistant Secretary.*

To J. H. Cream, Esq.

Clerk to the Guardians, North Dublin Union.

No. 9.

CIRCULAR FROM THE COMMISSIONER RESIDENT IN DUBLIN TO THE ASSISTANT COMMISSIONERS IN IRELAND RELATIVE TO THE FORMATION OF SOCIETIES FOR THE IMPROVEMENT OF AGRICULTURE.

*Poor Law Commission Office, Dublin,
31st December, 1840.*

DEAR SIR,

1. ENCLOSED you will receive six copies of the "Principles and Regulations of the Ballinasloe Union Agricultural Society." This society has been formed chiefly through the instrumentality of Lord Clancarty, the chairman of the Board of Guardians. I am informed that it is proceeding very satisfactorily, and that it is highly popular in the Union, all parties being alike sensible of the advantages it is calculated to produce, by directing attention to improved methods of cultivation and rural management.

2. It may be well to state, at the outset, that, although the society takes the name of the Union, and is expressly constituted for, and limited to the extent of, the Union, it is in no way mingled up with the Union Poor Law proceedings, from which it is kept in all respects perfectly distinct. The society may, however, eventually become a valuable accessory to the Poor Law, by increasing the produce of the land and the field of employment for the people, thereby lessening the calls upon the rate-payers of the Union.

3. It is admitted on all hands that great room for improvement in agricultural management in all its branches exists in Ireland. It is also certain that, unless attention, not partial merely, but general and continuous attention, can be directed to the subject, there is little chance for the improvement, so much wanted, being attained. Union societies seem especially calculated to accomplish this object; and if one like this at Ballinasloe were established in each Union, the germs of improvement would be diffused throughout all parts of the country, and the best results might reasonably be looked for.

4. In such case, each Union would possess the means of originating and promoting improvements within itself, and would thus become the source of its own amelioration. Its owners and occupiers, who are alike interested in improving the cultivation of the land, would be the managers of the society; and its operations, restricted to the boundaries of the Union, would become known to all, and be participated in by all. A spirit of emulation would thus be excited throughout the Union. Each man would strive to produce a better crop and show better management than his neighbour; for this would ensure his being held in better estimation. This would not be the case, at least not in an equal degree, in a more extended society, which would necessarily want the stimulus of local interest and emulation, in proportion as its limits were enlarged.

5. The existence of the Poor Law machinery is calculated to afford important facilities for the introduction of all such improvements into the several Unions; for, although the duties of the Guardians are strictly limited to matters connected with the administration of relief, yet, as they constitute the head, and as it were the executive, of the whole Union, they will naturally possess much influence in other matters not

immediately connected with their office as Guardians. In this way, as is in fact the case at Ballinasloe, the Guardians, in their individual capacity, would have the chief management of the agricultural society, giving the tone to its proceedings, and ensuring its influence and efficiency.

6. The existence of such a society would moreover serve to connect the different classes within the Union in one common interest, by giving them a common object of exertion. The improved methods of management and cultivation, which benefit the occupier, will also benefit the landowner,—each, therefore, will labour for the accomplishment of the same object, under a certainty that each will be benefited in proportion as that common object is attained. This community of interest and effort will extend to other matters, and produce the confidence and kindly feeling between landlord and tenant which it is of such vast importance to the general weal should always exist.

7. It is worthy of notice, likewise, that the operations of such a society will present a certain and definite object for exertion to all those persons within the Union who are striving, or who wish to strive, for their own or for the general improvement. It will thus serve to localize their thoughts, and to concentrate their efforts upon home objects, and the improvement of their own immediate condition, in the only way in which this can be permanently accomplished, namely, by the improvement of their own habits, and the exercise of greater skill, industry, and forethought, in the use and application of the means placed within their reach.

8. The regulations of “the Ballinasloe Union Agricultural Society” appear to be comprehensive and sufficient for the purpose, although it is not improbable that some alterations and additions may hereafter be found necessary, which of course can be readily made at any time. Variations may possibly be also requisite to suit existing circumstances in different parts of the country. One addition might, I think with advantage, be immediately introduced into these rules, entitling the collector of the best heap of manure to a prize.

9. The importance of collecting and preparing manure, and its economical application, can hardly be over-estimated; and the almost total disregard of this essential element of practical agriculture in most parts of Ireland is greatly to be lamented. Until there is an improvement in this respect—until the cultivators become sensible of the necessity of renovating the land by a due application of manure, and adopting a rotation of crops, and applying more labour to the working of the soil—no great increase of produce can reasonably be looked for; and consequently no great extension of the field of employment, and no great improvement in the condition of the agricultural population, can take place. I would therefore recommend that a premium be given for the best heap of compost.

10. The way in which this important branch of agriculture is managed in Holland and Belgium is well worthy of imitation in Ireland. The small Belgian farmer, aware that his crop will depend upon the care and industry which he exercises in the management of his land, is especially careful that no particle of manure is lost or wasted. All animal, vegetable, and earthy matters,—everything capable of enriching the soil, whether in a fluid or solid state—are collected with the

greatest care, and repeatedly turned over, and mingled and mellowed for application: and to this circumstance, and the judicious rotation of crops which he invariably observes, joined to his habits of industry, sobriety, and strict economy, may be attributed the comparative comfort and respectability in which he lives, as described in my Third Report, to which I refer you.

11. There has been another Union Agricultural Society recently established at Loughrea, similar in all essential particulars to this at Ballinasloe, but having a branch of the Education Commissioners' Agricultural School connected with it. This may be in many instances advantageous: but either a model farm, as at Ballinasloe, or an agricultural school, as at Loughrea, is I think necessary in every case; for, without example, precept will operate but feebly in bringing about the improvements in agricultural management which are so much wanted in Ireland.

12. You will find that county, baronial, or other societies for promoting improvements in agriculture, already exist in some places; but this need not prevent the establishment of a Union Society. The institutions may work together, having the same object, each stimulating and improving the other: or if the existing society is small in extent or number, or if it should not afterwards be found to be necessary, it may with advantage be absorbed into that of the Union, which will have a definite field of operation. Such societies, established by the meritorious exertions of benevolent individuals, have been of the greatest use in this country, giving an impulse to industry, increasing production, and enlarging the demand for labour; and the formation of the Union Agricultural Societies now recommended will be merely taking advantage of the facilities recently created for effecting in the best way an extension of a system which has been already proved to be productive of so much good.

13. In conclusion, I have to request that you will use your best efforts to promote the establishment of such a society as is above described in each of the Unions under your charge. The best mode of accomplishing this object will generally be, to explain the subject in the first instance to the chairman of the Board of Guardians, or to some other influential individual, and advise with him as to the course to be pursued, and the other persons to be spoken to. There is no objection to your showing this letter, or giving copies of it, in any case that you may think it desirable to do so, with a view of forwarding the object. After one good and effective society has been formed in your district, the example will influence the formation of others. I scarcely need observe that whatever you may do in this matter must be done unofficially, and in your individual capacity. Your interference will be solely for the purpose of imparting useful information, and directing attention to an object which, if zealously and judiciously followed up, is calculated to produce important benefits to the respective Unions, and eventually to the whole community.

I am, &c.

GEO. NICHOLLS.

To _____,

Assistant Poor Law Commissioner

VIEW OF THE CARLOW UNION WORKHOUSE.



GEO. WILKINSON ARCHT.

1841.

Standidge & Co. Lith^{rs} London.



(Appendix E. N^o 1.)

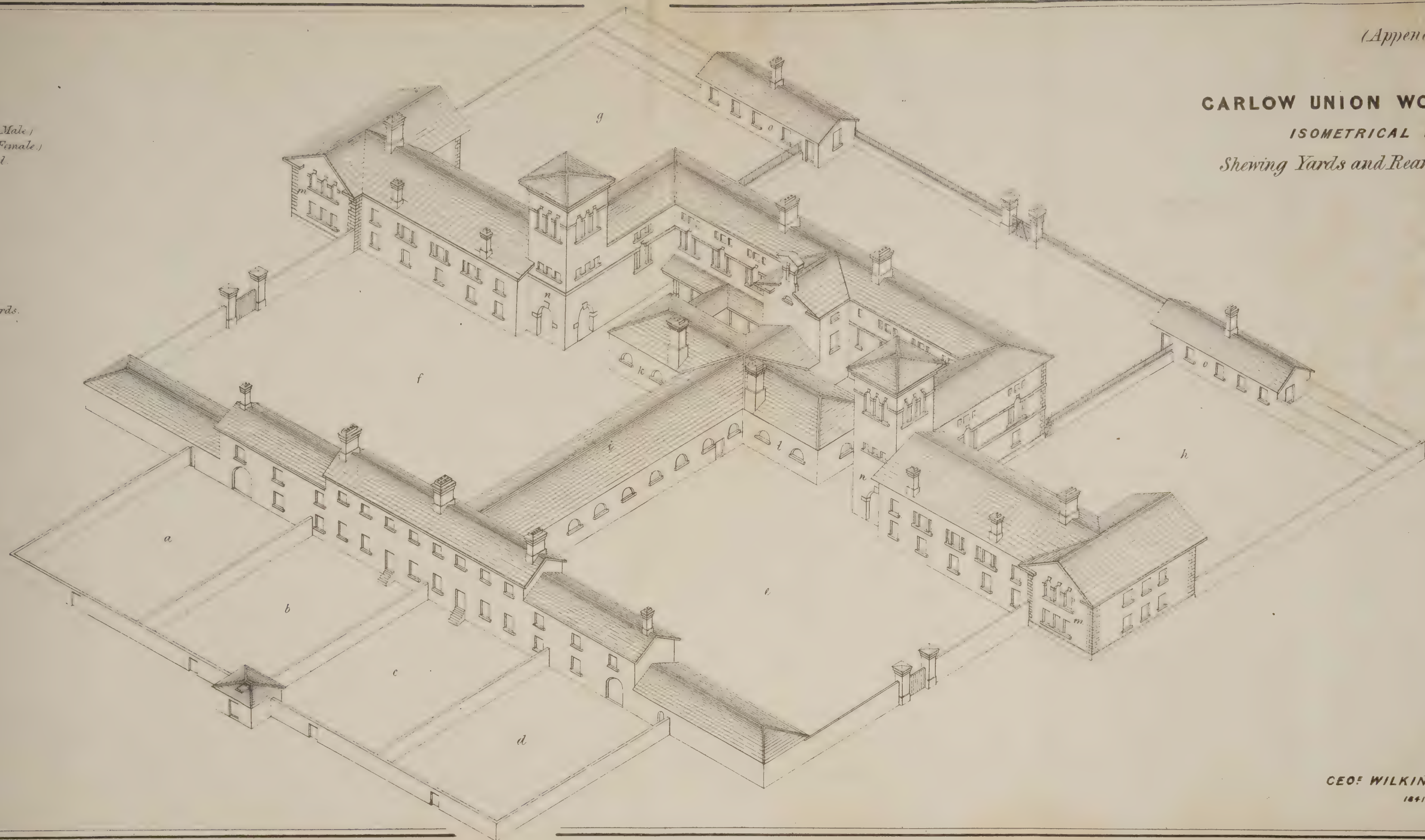
CARLOW UNION WORKHOUSE.

ISOMETRICAL VIEW,

Shewing Yards and Rear of Buildings.

REFERENCE.

- a. Male Idiot Yard
- b. Infirmary Yard (Male)
- c. Do (Female)
- d. Female Idiot Yard
- e. Female Yard
- f. Male Yard
- g. Girls Yard
- h. Boys Yard
- i. Dining Hall
- k. Kitchen
- l. Washhouse
- m, m Schools
- n, n Stairs
- c, c Probationary Wards



GEORGE WILKINSON, ARCHT.

1841.

Standridge & Co. Litho London

APPENDIX (D).

REPORTS TO THE BOARD.

No. 1.

REPORT to the POOR LAW COMMISSIONERS on the PROGRESS of the WORKHOUSES in IRELAND.—By GEORGE WILKINSON, Esq., *Architect to the Commission.*—[With two Drawings.]

Poor Law Commission Office, Dublin,

25th March, 1841.

GENTLEMEN,

IN accordance with your directions, I beg to submit to you the following Report on the progress made in the erection of the workhouses in Ireland up to the present time.

In my Report of last year I stated that the plans and arrangements had been made for the workhouses of 74 Unions, of which number 64 had been contracted for; at the present time plans and arrangements for the erection of all the buildings are now in progress, with the exception of eight Unions, for which tenders will be obtained as soon as the selection of sites will allow.

The following list of the contracts which have been declared is in continuation of those enumerated in my former report.

Name of Union.	Contractors.	Name of Union.	Contractors.
Shillelagh .	John Edwards.	Oldcastle .	Messrs. Murray and Magrath.
Callan . .	William Jones.	Mullingar .	Anthony Clarke.
Monaghan .	Messrs. Clarke.	Macroom . .	Alexander Deane.
Baileborough	James Jones.	Roscommon .	G. E. Cowan.
Baltinglass .	John Pritchard.	Listowel . .	Messrs. Leahy.
Rathdrum .	William Meyers.	Lisnaskea .	James Creden.
Ennystymon .	William Burgess.	Ballycastle .	Thomas Dixon.
Tuam . . .	William Stark, jun.	Enniscorthy .	Thomas Anthony.
Kanturk . .	Messrs. Belcher and White.	Gortin . . .	Thomas Scott.
Newton Lima-		New Ross . .	Messrs. Williams.
vady . . .	John M'Carter.	Castlerea . .	Samuel Jackman.
Kilrush . .	Messrs. Williams.	Clones . . .	Messrs. Clarke.
Abbeyleix .	Francis Armstrong.	Swineford .	Messrs. Patterson and Co.
Mohill . . .	Robert Robinson.	Ballina . . .	Messrs. Patterson and Co.
Tralee . . .	William Hill.	Larne	Messrs. Dixon and Co.
Magherafelt .	John Lanktree.	Westport . .	John Gibbons.
Roscrea . . .	Messrs. Cockburn and Baker.	Granard . . .	Messrs. Murray and Magrath.
Thurles . . .	Dennis Leahy.	Ballymena . .	John Murphy, jun.
Mountmellick	S. R. Mulleda.	Antrim . . .	John Murphy, jun.
Carrickmacross	John Murphy, jun.	Clifden . . .	William Brady.
Castleblayney	John Lynn.	Lowtherstown	Messrs. M'Elvoy and Hardy.
Downpatrick .	Messrs. Hague.	Carlow . . .	William Robertson.
Cavan	Michael Clarke.	Wexford . . .	Terence O'Reilly.
Castlebar . .	Messrs. Murray and Magrath.	Enniskillen .	Messrs. Patterson and Co.
Ardee	Messrs. Williams.	Donegal . . .	Thomas Hammond.
Coleraine . .	Messrs. Lilburn.		
Dungannon .	Thomas M'Elderry.		
Ballymoney .	James Jones.		
Cootehill . .			

Nothing has occurred to cause any interruption of importance in the erection of the various buildings during the past year, except the delay in some instances in obtaining eligible sites, and the severity of the late winter, which has been unusually severe and protracted; and I am consequently enabled to state that the progress made in the buildings is as satisfactory as could have been anticipated.

The number of houses opened for the reception of the destitute poor is 12, and the further number expected to be ready in about four months from this date is 25; which will make a total of 37.

The following list shows the progress of the workhouses in the several Unions in Ireland.

Workhouses now occupied.

North Dublin.	Lurgan.	Belfast.	Waterford.
South Dublin.	Newcastle.	Castlederg.	Balrothery.
Londonderry.	Rathkeale.	Clonmel.	Kilmallock.
Lisburn.			

Workhouses expected to be ready for occupation within a period of from one to four months.

Midleton.	Limerick.	Athlone.	Strabane.
Tipperary.	Newry.	Loughrea.	Omagh.
Dunshaughlin.	Ballinasloe.	Drogheda.	Fermoy.
Celbridge.	Armagh.	Parsonstown.	Bandon.
Naas.	Edenderry.	Dundalk.	Ennis.
Skibbereen.	Trim.	Mallow.	Kilkeel.
Banbridge.			

Workhouses in course of erection, several of which will be completed during the present year.

Longford.	Manor Hamilton.	Magherafelt.	Lisnaskea.
Newtownards.	Shillelagh.	Tullamore.	Ballycastle.
Boyle.	Callan.	Roscrea.	Enniscorthy.
Kinsale.	Monaghan.	Thurles.	Gortin.
Lismore.	Dunmanway.	Mountmellick.	New Ross.
Clogheen.	Baileborough.	Carrickmacross.	Castlereagh.
Sligo.	Dungarvan.	Castleblaney.	Clones.
Gort.	Rathdown.	Downpatrick.	Swineford.
Cashel.	Baltinglass.	Cavan.	Ballina.
Carrick-on-Suir.	Rathdrum.	Castlebar.	Larne.
Carrick-on-Shannon.	Ennistymon.	Ardee.	Westport.
Kilkenny.	Tuam.	Coleraine.	Granard.
Gorey.	Kanturk.	Dungannon.	Ballymena.
Nenagh.	Newtown Limavady.	Ballymoney.	Antrim.
Galway.	Kilrush.	Cootehill.	Clifden.
Scariff.	Abbeyleix.	Oldcastle.	Lowtherstown.
Cork.	Navan.	Mullingar.	Carlow.
Kells.	Mohill.	Macroom.	Wexford.
Cookstown.	Tralee.	Roscommon.	Enniskillen.
Ballinrobe.		Listowel.	Donegal.

Workhouses for which advertisements have been published inviting tenders, and for which plans are in preparation.

Athy.	Kenmare.	Bantry.	Inishowen.
Killarney.			

Unions for which building arrangements have not yet been completed.

Cahiriveen.	Clogher.	Stranorlar.	Glenties.
Ballyshaunon.	Letterkenny.	Milford.	Dunfanaghy.

The works generally, in their substantial and permanent features, such as the masonry of the walls, roofing, the framing of floors, &c., have been on the whole satisfactory; and, with very few exceptions, have been carried on in a proper and workmanlike manner; but in the more detailed portions, and in the finishing, there have been very few buildings in which much trouble has not been encountered and considerable attention required.

Those portions of the work which have occasioned most trouble in order to secure their proper execution are the iron lights of windows, and works generally belonging to smiths and founders, owing to delay in executing the work, and to the want of close personal attention to detail, which very few of the contractors give to a sufficient extent to guard against defects. On this account it has been necessary to make frequent personal inspections of the buildings, and repeated instructions have been issued to the several clerks of works; but, from the great number of cast-iron lights and other works of this kind which have been rejected, and from the experience which the contractors and clerks of works have acquired, I have reason to hope that in the houses which are now being finished, and about to be finished, much less time and labour will be required for getting these matters properly attended to.

As far as I have had an opportunity of learning the opinions of the public on the construction and finishing of the workhouses, I have found the two points to which attention has been chiefly directed are the absence of plastering to the walls and ceilings, and the use of mortar or earthen floors to the day-rooms on the ground floors, instead of wood or stone.

Recently I have heard much less objection on the first point, and I believe many who were formerly opposed to the plan adopted by the Commissioners are now satisfied that the walls are much better without the plastering, the rooms when well whitened being very comfortable and cheerful in appearance; and, judging from the effects of repeated coats of whitewash, as exhibited on some of the old walls of the North Dublin workhouse, there can be no doubt that they will be sufficiently covered; the accumulated coatings of whitewash being there, in some parts, not less than one inch and three-quarters thick.

The mortar floors are doubtless less durable than those of wood or stone, and seldom give the building so finished an appearance; but when properly executed, and after they become dry, I consider they will be superior to either of the latter, both in point of economy, and in being better adapted to the habits of the people, most of whom will be without shoes and stockings, and have been accustomed to floors of common earth in their cabins, at a level with, or even below, the surrounding ground.

In most of the towns mortar or composition floors are very common among the houses occupied by the middle class of persons in Ireland; they are also very much used in many parts of England. There are few workhouses in which they cannot be constructed at from one-third to one-fifth of the price of other floors; and being less cold than stone, and less liable to decay than wooden floors would be in such situations (independently of considerations as to the change which would otherwise be felt by the pauper on leaving the house), I am induced to think that

the best course is to continue the use of clay floors, as they have a good appearance in the several houses now opened, and the saving in the cost is very considerable.

Since the date of my last Report the preparation of the fittings for the workhouses has occupied much time and attention; and the consideration of several of the Boards of Guardians has been given to the subject.

It has been determined by your Board that articles of a permanent nature, such as boilers, dressers, grates, &c., in short, all fixtures, should be provided by the contractor for the building, where nothing appeared to render a departure from this course necessary; and that they should be paid for on valuation, in the same way as any additional work, under the clause inserted for this purpose in the contract.

It is evidently desirable, if not actually necessary to the proper execution of the work, that the fixtures should be constructed by the same workmen who are employed in erecting the building, who are familiar with the construction of the flues and walls to which the fixtures are to be attached.

Great inconvenience would probably arise from the introduction of other workmen, who would be mingled with the contractor's men before the building would be out of his charge, it being generally necessary to proceed with the fixtures before the completion of the building.

This course may possibly in a few cases entail a greater cost than if the fixtures were contracted for on public advertisement; but I am of opinion that these articles will generally be found to be much better and more satisfactorily executed.

In addition to the fixtures, the fittings and the house requisites are to be provided, which are divided into two classes,—those of a durable nature, such as bedsteads, tables, and forms,—and those not durable, which are considered as furniture. The first are charged on the loan borrowed from the Exchequer Bill Loan Commissioners, where the money borrowed is sufficient; and the latter are provided by the Guardians, and paid for out of the rates.

Annexed hereto are the lists of the several fixtures, fittings, and house requisites, to the preparation of which I have given much attention.

Annexed to this Report is a drawing (No. 1), showing the entrance front elevation of the Carlow workhouse; and No. 2 shows the back of the same building, with the several yards, &c.

These are variations from the general plans published in the Fifth Annual Report, and have been made in consequence of a resolution passed by the Carlow Board of Guardians, requesting the Commissioners to allow the workhouse of that Union to be erected in accordance with the character of the other public buildings in the town, and which request was acceded to by your Board.

Variations have likewise been made in several of the other Unions, in order to give a diversity of appearance to the buildings beyond what would have been caused by the mere difference in arrangement arising from the character of the several sites.

Annexed hereto is a Table showing the number of men employed at this time on the several workhouses throughout Ireland, and which will be increased during the summer.

Masons, Stone-cutters, Flaggers, Paviers.	Carpenters and Sawyers.	Labourers, Quarrymen, Carters.	Slaters and Plasterers.	Painters, Plumbers, and Glaziers.	Totals.
2,482	641	7,786	121	87	11,117
				Gross Total	11,117
Horses and Carts 1,032					

I have the honour, &c.
GEORGE WILKINSON, *Architect.*

To the Poor Law Commissioners.

LIST annexed to foregoing REPORT.

PARTICULARS of the several Articles of Bedding, Clothing, and House Requisites for the Union Workhouse, to be provided by the Board of Guardians.

BEDDING.		£.	s.	d.
Mattresses, either of the cocoa-nut fibre, of flocks, or straw, enclosed in coarse sacking. The mattresses prepared for the platforms require to be stuffed stronger than the others for the single beds, the double beds being there placed on raised platforms.	Mattresses.			
The size of the bedsteads are intended as follows:—	Blankets.			
Double bedsteads, 3 feet 10 inches wide and 6 feet 2 inches long.	Coverlids.			
Single bedsteads, 2 feet 4 inches wide and 6 feet 2 inches long.	Sheets.			
Children's bedsteads, 3 feet 6 inches wide and 5 feet 6 inches long.				
It is proposed to construct all the bedsteads double, except for the infirmary, and two rooms of wings on ground floor for infirm people.				
A coverlid, sheet, and blanket, or else a coverlid and two blankets with one or no sheet, will be requisite for each bed.				
Blankets and sheets for the double beds should be about 2 feet 2 inches wider and 6 inches longer than the size of the bedsteads, and for single beds 2 feet wider and 6 inches longer than the size of the bedsteads.				
The coverlids 2 feet 8 inches wider and 10 inches longer than the size of the bedsteads.				
In making the mattresses, an allowance should be given for the sides and ends, by introducing pieces about 4 inches wide for single and about 6 inches wide for double beds; and in making bolsters end pieces should be introduced.				

CLOTHING.

£.	s.	d.
Men	Cap.	
	Shirt (2 each).	
	Jacket.	
	Trousers.	
	Suspenders.	
	Shoes.	
Women . . .	Cap (2 each).	
	Two petticoats.	
	Bedgown (1 each, with some spare ones).	
	Shift (2 each).	
	Apron, for those who wash and work hard (2 each).	
	Shoes.	
Boys. . . .	Shirt (2 each).	
	Jacket.	
	Trousers.	
	Suspenders.	
Girls	Shift (2 each).	
	Frock (1 each, with some spare ones).	

HOUSE REQUISITES.

In Washhouse.

Where deal troughs are to be constructed instead of using tubs, they should be supplied with 1-inch lead pipe of cold water from cistern, and 1-inch pipe of hot water from boiler, carried at back of trays with two $\frac{1}{4}$ -inch bib cocks, and lever handle to each tray. It is recommended that, where these fittings are determined on, the contractor of the workhouse should be employed to construct them, subject to the valuation in the same way as the fixtures of the house. (See drawing and specification for constructing trays.)

Troughs or tubs on stands.
Drying horses.
Clothes' baskets.
Lines for hanging clothes.
Soap-box.

In Kitchen.

* Wood generally seems preferable, either square or circular, of about 9 inches diameter, with sinking, and of beech or sycamore; the latter is considered the best. (Platters are not always considered necessary.)

Large one, with long wooden handle and iron bowl, about 10 to 14 inches diameter, and 2 inches deep. (When the mess of stirabout is fixed, the bowl could be according to the quantity.)

See plan and specification prepared.

Platters for potatoes, either of
* wood or tin.
Large flesh knife.
Ditto fork.
Potato shovel.
Ladles for stirabout, &c.
Scraper for ditto.
Ditto for soup.
Ladle for skimming.
Fire-raker.
Fire-poker.
Baskets, size of coppers for
boiling potatoes, and false
bottoms for coppers.
Baskets or trays, for carrying
potatoes to dining-hall.
Salt-box.
Tins for stirabout and gruel, of
quart and pint measures.
Ditto for milk, of about 6 to 10
gallons each.

In Kitchen—(continued.)

* Deal boxes with wheels and side-handles may be also used for this purpose.

These nets are considered a great convenience, the potatoes being put in before boiling, and distributed in them, and collected at each table before grace is said at meals. The nets can also be made large enough to hold for two or more persons, to save trouble. For children it is considered the quantity of potatoes necessary for at least two can be put in one net.

Boxes for cleaning potatoes, or tubs about 3 to 4 feet in diameter, with holes at bottom for letting water out.

* Baskets for carrying away offal.

Potato-nets of 4 lbs., 3 lbs., or 2 lbs. each.

In Provision Stores.

Prepared on stand with pivot swivel joint, and blade, about 15 inches long, with wooden handle.

Large bread-knife on cut board of mahogany or other tough wood.

Bread-baskets, or deal trays for carrying bread.

Milk-tubs with iron handles for poles to carry the milk.

Deal trays to carry tins to dining-hall.

Flat handbarrows for carrying ditto, or prepared with fixed tray.

Small scales and weights.

Knives and forks for the master and matron, &c.

Plates, dishes, &c., for their use.

Measures, quarts, pints, &c.

Large weighing-scales to be placed out in yard.

Prepared with rim about 3 inches high, and of a size to hold from 4 to 6 dozen quart tins each.

GENERALLY.

Wood, with side-handles for use of poles, if necessary, made with $1\frac{1}{2}$ deal, and secured at angles with iron ties. Size of boxes to vary from 2 feet square to 1 foot 6 inches square. It is considered that the size of the boxes should be proportioned to the quantity of fuel required for the consumption of one, two, or more days.

Prepared with handles.

Fire-irons and fenders to all fireplaces.

Coal or turf boxes.

Hearth or short brushes.

Brooms.

Scrubbing-brushes.

Mops.

Chamber utensils.

Urine-tubs, two in each ward.

Night-pans and boxes in infirmary, or portable water-closets, or close-stools.

Lamps and burners.

Slipper-bath for infirmary.

Iron pots, and saucepans, and kettles.

Iron spoons.

Umbrella - stands in board-room, &c.

Branding-irons for wood, and brass stamps for the bedding and clothes.

Oil-cans.

£. s. d.

No. 2.

AUDIT OF UNION ACCOUNTS.

I.—REPORT to the Poor Law Commissioners on the AUDIT of the ACCOUNTS of the NORTH DUBLIN UNION.—By RICHARD HALL, Esq., *Assistant Commissioner and Auditor.*

GENTLEMEN,

Dublin, 2nd February, 1841.

I BELIEVE that I cannot better discharge the duty of reporting to you, as Auditor, any facts or circumstances in explanation of the Abstracts of the Accounts of the North Dublin Union for the quarter ended the 29th September, 1840, than by forwarding to you a paper on the same subject, addressed by me to the chairman and members of the Board of Guardians.

I would on this occasion only state, in addition to the information which will by this means be conveyed to you, that all the forms of account prescribed by you have been accurately kept by the officers of the Union, under the guidance and direction of the Board. Further, that the forms have been found to answer their purpose in every respect, and are proved to be such as can be worked without difficulty where the entries are regularly made. Some slight additions, applicable to the peculiar circumstances of such very large establishments as the North Dublin Union, are suggested in the paper referred to.

I have, &c.

To the Poor Law Commissioners.

RICHARD HALL.

REPORT to the Board of Guardians of North Dublin Union, enclosed in the foregoing.

*Poor Law Commission Office,
Dublin, 29th January, 1841.*

GENTLEMEN,

HAVING completed the examination and audit of accounts of the North Dublin Union for the period comprised between the declaration of the Union and the 29th September, 1840, I have to submit to your Board the following observations, together with the two abstracts or summaries prepared by your clerk, and signed by me as auditor, in pursuance of the orders of the Poor Law Commissioners.

I would first premise that all the forms of account prescribed by the Poor Law Commissioners have been duly kept and entered up by the clerk and other officers of the Union, that the items of receipt and disbursement are therein properly stated in detail, and that the expenditure has been in every case, according to my judgment, reasonable, and, with the trifling exception hereinafter noticed, lawful.

In the abstract, Form 4, is exhibited a tabular statement of the number of paupers who have received relief in the workhouse during the half-year ended 29th September, 1840, distinguishing them into various classes according to their age, sex, and the circumstances which may have led to their destitution, and specifying the electoral divisions to which they are respectively chargeable. Upon inspection of this abstract it will be seen how many paupers, and of what description, have been relieved on account of any given electoral division. This

abstract is prepared from the Register, Relief Lists, and Medical Returns; the statement in the register of the pauper's residence determines the electoral division to which his maintenance is to be charged; those who are not stated in the register to be resident in any electoral division being placed to the account of the Union at large. The paupers who were formerly inmates of the House of Industry are charged as Government paupers, at the same rate for maintenance as the other inmates of the workhouse.

In the same abstract is given the average weekly cost of the maintenance and clothing of each pauper; with reference to which it may be well to state, by way of explanation, that the cost of a week's ordinary diet of an adult, referring to the Dietary Table for the quantities, and to the contracts for the price of each article, was, during the whole of the half-year, 2*s.* The cost of the diet of the children was the same; the addition of a supper of bread and milk making up, in expensiveness, for the diminished quantities of potatoes and stirabout given at the two other meals. The cost of a week's diet of bread and milk was 2*s.* 9 $\frac{3}{4}$ *d.* I am informed that upon an average one-fourth of the adult paupers (exclusive of those who are in hospital under regular medical treatment), are placed by direction of the medical officers on this bread and milk diet: assuming which to be the case, and to be necessary, the average cost of the mere food of the paupers would be (within a fraction of a farthing) 2*s.* 2 $\frac{1}{2}$ *d.* But the average charge for maintenance, as stated in the abstract, includes all the fuel, candles, soap, and other similar articles consumed in the workhouse; all the medicine and extra articles, such as wine, broth, and the like, administered to the sick, and all the straw used in stuffing the beds; the cost of which articles may reasonably be stated at 1 $\frac{1}{2}$ *d.* per week, which brings the estimated charge to 2*s.* 4*d.*—the same sum as it is found to be upon actual computation, that is to say, upon a division of the aggregate amount of the bills paid for articles of provisions and necessaries among the number of paupers by whom those provisions and necessaries have been consumed.

It may be satisfactory to add that, at the contract prices for the present half-year, the ordinary diet of an adult costs only 1*s.* 5 $\frac{3}{4}$ *d.*, and the bread and milk diet a fraction under 2*s.* 7*d.*; so that the average cost of the paupers' food (exclusive of the sick) would be now 1*s.* 9*d.* instead of 2*s.* 2 $\frac{1}{2}$ *d.*, as it was during the last half-year, a period of extraordinarily high prices. Under these circumstances, knowing that all the provisions and necessaries have been purchased by the Board upon contract after public advertisement, and that the lowest tender has in every case been taken; believing also that the quantities allowed by the Diet Table are not on the whole excessive, I am persuaded that, in an economical point of view, the administration of the Board in the provision department has been unexceptionable, although the expense of the maintenance of the paupers has certainly exceeded what was anticipated, upon calculations made during seasons of ordinary prices.

As regards the charge for clothing, I have only to remark that it is an estimated charge of $\frac{1}{2}$ *d.* per day for the wear and tear of the clothes used by each pauper, none being permitted to wear their own clothes in the workhouse. That sum has been fixed upon, on the supposition that when a suit of clothes is worn out it will have been paid

for at that rate of charge ; in the mean while a distinct clothing account is opened in the ledger, by which it appears that at the close of the half-year the value of the stock of clothes in store, and not worn out, was 110*l.* 10*s.* 5*d.* I need hardly mention that the whole of that stock has been since put into use.

You will observe that in the same abstract is contained an enumeration of all the paid officers of the Union, and the annual salary of each, the aggregate amount of which is 857*l.* 0*s.* 10*d.* You will not fail to recognise the importance of vigilantly watching this department. The error to be specially guarded against is, I think, not so much the raising the salaries too high, as the unnecessary multiplication of officers, especially deputies and assistants. In an establishment of this kind, where so much of the work to be done can and ought to be performed by the pauper inmates, it is by the general superintendence and moral influence of the master and matron that industry, order, punctuality, and strict cleanliness are to be maintained. Where the superior officers are deficient in the talents of governing, it is in vain to attempt to remedy the defect by surrounding them with a large body of subordinates and paid servants.

I would conclude my notice of the abstract, Form 4, by observing, with reference to the summary of the number of paupers admitted or discharged during the half-year, that in my opinion a favourable state of things, both in the workhouse and out of it, is indicated when the total number relieved during any given period greatly exceeds the number found in the house at any one time during such period ; or, in other words, when the discharges bear a large proportion to the admissions ; and for this reason, because, under such circumstances, it may be concluded that the discipline of the workhouse is such as that it does not tempt paupers to remain in it longer than is absolutely necessary ; and also, that the destitution which has driven persons to apply for relief has been partial and temporary ; such, in fact, as a short residence in the workhouse has enabled them to surmount.

Referring to the number of deaths during the half-year, it will be seen that the mortality was less than could have been expected, when it is recollected how many of the paupers on their admission were in a state of disease or decrepitude, or were so young as to be still liable to the disorders of infancy ; and that the paupers left from the House of Industry were very many of them bedridden, and all of them the most aged and infirm of the inmates of that establishment.

The other abstract (in two parts, denominated 5 *a* and 5 *b*) gives a statement of the financial concerns of each electoral division of the Union. The first part (5 *a*) exhibits the chief particulars explanatory of the assessment and the collection of the rate. The headings of the several columns sufficiently describe the contents of each, and it would be superfluous for me to remark on any of them, excepting, perhaps, the 6th and 7th, in which no entries have been made. The 72nd section of the Irish Poor Relief Act (referred to in the heading of these columns) contains a provision for rating the immediate lessor of any property below the annual value of 5*l.*, instead of the occupier thereof. To effect this, the consent of the lessor and occupier must be obtained ; and, as an inducement, it is provided that a rebate or deduction from the rate, not exceeding 10 per cent., may be made by the Guardians.

The arrangement cannot but be advantageous to all parties. It is advantageous to the lessor, who, by a subsequent section of the Act (the 78th), is made liable for the payment of the whole of the rate, without deduction, in case the occupier, primarily liable, quit the holding without having paid it,—a case very likely to occur in properties of such small value. It would be better for him to undertake to pay a certain sum, which never can exceed a few shillings a year, than to be subject to the annoyance of seeing his tenant distrained upon, and the risk of paying ultimately the whole sum demanded. It is advantageous to the tenant to be released from the liability of being called upon to pay even a small sum, at a time when it might be impossible or extremely inconvenient for him to meet the demand; and it is advantageous to the Guardians to collect without risk, without delay, without expense, and, above all, without the odium of oppressing the very poor man, a somewhat diminished amount of rate, which might still in the aggregate exceed what could be obtained from the occupiers individually. I am desirous of impressing upon you the expediency of effecting, when about to impose the next rate, the arrangement contemplated by the 72nd section of the Poor Relief Act; to which end, should the Board concur in my views, immediate steps should be taken.

The other part (5 *b*) of the abstract now under consideration shows the receipts and disbursements on account of each electoral division, and of the Union at large. With respect to the receipts it may be observed that the chief source of revenue is the poor-rate. As no relief was granted by your Board by way of loan during the half-year, nothing has been received in the shape of repayment of such relief. It is, however, a source from which it is reasonable to expect that some amount should from time to time accrue, inasmuch as out of the number of persons who enter the workhouse as paupers, it is highly improbable that there should be none possessed of some property, or none related to individuals on whom, in justice to the rate-payers, the burden of their maintenance ought wholly, or in part, to be cast. Under the head of miscellaneous receipts is entered a small sum arising out of various transactions for which I must refer you to the credit side of the establishment account in the ledger. Of the expenditure, the chief items will be found under the head of *Maintenance of Paupers*, and that of *Establishment Charges*.

As to the head of *Maintenance*, each electoral division is charged with the actual expense incurred in the maintenance and clothing of the paupers connected by residence with such electoral division; and this expense is ascertained by means of the combined operation of two accounts kept in pursuance of the Commissioners' orders; namely, the Provision Check Account, Form 11, and the Weekly Relief List and Abstract, Forms 10 *a* and 10 *b*. By them it is shown how many days any pauper remains in the workhouse, and, by consequence, the whole number of days during which the whole number of paupers chargeable to any electoral division remain there; a similar result is obtained for the paupers chargeable to the Union at large; the aggregate expense of all the paupers being then divided according to the respective numbers of days ascertained as stated above, each electoral division is accurately charged with its proper share. The House of Industry is charged with the paupers received from thence (the expense, amount-

ing to 632*l.* 2*s.* 3½*d.*, being repaid to the Union), and the expense of those paupers who are not chargeable to any one electoral division is divided amongst them all in the same way as the establishment charges ; to which I am now about briefly to draw your attention.

Under the head of *Establishment Charges* are included, beside the salaries and rations of the officers, all the fittings, furniture, implements, utensils, bedsteads, and bedding ; in short, all such articles of a more permanent nature than food, clothing, and the like, as are requisite and have been provided for the institution. The aggregate cost of these articles is defrayed by the collective electoral divisions of the Union (without respect to the number of paupers) in proportion to the net annual value of the property in, or to the amount of rate assessed upon, each electoral division. Such is the course prescribed by law ; and the principle on which these charges are thus imposed is equitable, and consonant with the general principle on which Unions are formed ; namely, that all the electoral divisions should unite in the support of an establishment of which any one may at any time take advantage, and that it should be to the interest of all that the establishment should be efficiently and economically managed. It will occur to you that the charges under this head are, on the present occasion, very much heavier than they are likely to be again, the greater part of them being for articles which will not soon decay or become useless, and of which the requisite stock may be from time to time replenished and kept up at a comparatively small expense.

The election, law, and other expenses (including those for valuation) are entered in a separate column, being only occasional items of expenditure, which will vary according to circumstances at different times ; for instance, it will probably be long before any serious expense will be again incurred on account of valuation, although it may be necessary, from time to time, to carry on the process of revising and amending the rate, as new property comes into existence, or a change occurs in the value of hereditaments already rated.

The two last columns of the second part (5*b*) of this abstract show the balances, either against or in favour of the several electoral divisions at the close of the half-year ; the difference between those in favour and those against constitutes the balance either for or against (as the case may be) the Union ; in the present instance there results a balance against the Union of 706*l.* 6*s.* 1¾*d.* ; but of this sum 632*l.* 2*s.* 3½*d.* will be forthwith repaid by the governor of the House of Industry, having been expended in the maintenance of the paupers belonging to that establishment, so that the net expenditure of the Union (estimating the clothing as hereinbefore is stated) exceeded the receipts for the half-year ended the 29th September by the sum of 74*l.* 3*s.* 10½*d.* There remained, however, on that day, provisions in hand, and paid for, of the value of 204*l.* 2*s.* 5¾*d.* ; so that, strictly speaking, the expenses of the institution during the period to which this audit relates were less than the revenue by the sum of 129*l.* 18*s.* 7½*d.*

By the Commissioners' regulations a copy of each of these abstracts is to be kept for the use of the Board, and every Guardian is to be furnished with a copy of them by the clerk : as they are documents to which you will be probably desirous of giving extensive circulation, it may be well that they should be printed, a course most frequently

adopted in English Unions. The expense will be trifling, and your clerk, whose duties are sufficiently onerous, will be saved the trouble of making many manuscript copies.

It is my duty, having thus directed your attention to the two abstracts in which is contained a summary of the Union accounts, to notice some of those accounts in detail.

To begin with those of the Collectors: your Board has established a very useful check on these officers, by requiring them to keep a supplemental account, wherein is shown the sum taken in respect of each receipt (of which the counterparts are produced as vouchers) given during each week; by this account the week's collection is at once compared and balanced with the week's lodgments. And here I have to remark upon an irregularity, existing only in a trifling degree, but which might be carried to a serious extent if not repressed in time. The collectors are bound, in conformity with the regulations, to pay to the treasurer the sum they have in hand whenever it amounts to 50%, or once every week; the week's lodgments should therefore be identical with the week's collection; and on the same principle there should be no balance between the total lodgments and the total collection at the close of the half-year; this has not been strictly adhered to by two of your collectors, Mr. Brennan and Mr. Gilbert: from the former there was due on the 29th September the sum of 33*l.* 10*s.*, from the latter 15*l.* 3*s.* 7*d.* From the state of the account it results, in the case of Mr. Brennan, who had received 20% of his salary in advance, that on the 29th September the Union had a claim upon him for the sum of 53*l.* 10*s.*, while the per centage due to him at the same date was only 37*l.* 14*s.* 1*d.*, so that, had the accounts between him and the Board of Guardians been then finally closed, he would have been found indebted to them in the sum of 15*l.* 15*s.* 11*d.*; and the regulation of the Commissioners, that the salary of an accounting officer shall not be payable until the auditor has certified that the account of such officer is correct, would have been evaded.

There is also this inconvenience arising from the circumstance of the lodgments not being the same as the collection, that the debit of the treasurer is not, as it ought to be, identical with the credit of the electoral divisions; and the sums entered in the abstract 5*b*, under the head of "Amount of Poor Rate collected," are not the exact sums available for the expenses of the several divisions. Thus, besides the insecurity of this practice, there results from it a degree of obscurity and confusion in the accounts which, though it may be easily explained, might be misunderstood. The total difference on this occasion between the sum collected and the sum lodged with the treasurer is only 45*l.* 14*s.*

I have not had to object to any item of the disbursements, except a small portion of the salaries of two officers, charged by mistake as for the entire half-year, whereas their appointments bear date a few weeks after its commencement; the excess struck off will be placed to their debit in the ensuing account.

The following items it is my duty to notice, although I have not officially objected to them:—A payment of 34*l.* 15*s.* 10*d.* to Mr. Lawler for coals; it appears that no proper contract was entered into for the supply of them. A payment of 17*l.* 4*s.* to Messrs. Vance and Beeres

for sundries; the order for the payment is recorded in the minute-book, but I can find neither the order for the goods, nor the bill.

A payment at the rate of 20*l.* a-ton for oatmeal, on the 9th July, and a similar payment on the 16th and 22nd July, while a contract was subsisting at the rate of 18*l.* a-ton. If the default of the contractor, in delivering an inferior description of meal, or being irregular in the delivery, made it necessary for the Guardians to purchase on these occasions in the market, he ought, according to the terms of his contract, to have paid the difference in price; but if there was no such default on his part, the purchase of the meal was illegal on the part of the Guardians. It is highly satisfactory to me, as it must be to the Board, that the number of objectionable items in accounts of such magnitude and complexity is so small, and the ground of my objections comparatively unimportant.

It may be useful to state for the future guidance of the Board, so that their disbursements may be in all particulars such as the auditor requires, that in every purchase the following course should be pursued, and the several steps of it evidenced by the production of the proper documentary vouchers.

1st. A resolution of the Board of Guardians, that the goods to be procured should be entered in the minute book.

2nd. The order for the supply, duly signed and countersigned, should be issued to the contractor, the counterpart of such order being retained by the clerk.

3rd. The contractor upon each delivery of goods at the workhouse should give to the master of the workhouse an invoice, specifying the quantity and value of the goods there delivered; such invoice, having been examined and compared with the goods described in it, should be signed by the master and handed over to the clerk. The same precaution should be observed in the case of articles purchased without contract.

4th. The bill of the contractor, together with the order to supply, should be presented within the period after the delivery of the goods, which his contract specifies; such bill and order to be compared with the invoices, and marked as correct by the chairman of the Board, or of the Finance Committee.

5th. A resolution should be entered in the minute-book, that the bill, being found correct, should be discharged.

6th. A proper receipt should be given by the contractor.

Such being the course of proceeding laid down in the regulations of the Commissioners, it is the duty of the auditor to see that it has been punctually followed; and to require in the case of every disbursement the production of 1st, the resolution of the Board; 2nd, the order or counterpart; 3rd, the invoices; 4th, the bill; 5th, the resolution for payment; 6th, the proper receipt; and lastly, the contract, wherever the amount of the order makes a contract necessary; and no disbursement is strictly legal in which these steps, or any of them, have been omitted.

Considerable importance is attached by the Commissioners to the invoices; they are the authority to the master to receive the goods presented for delivery, and afford the readiest means of checking the contractor's bill, and ensuring a proper examination of the quantity and

quality of the goods and provisions from time to time supplied. I think it would be well to frame a form of invoice, bearing on the face of it a reference to the contract and to the order; and to require every party supplying goods to make use of it. This might easily be done at a very trifling expense. It would also facilitate the registering of receipts, and guard against their being lost, if a printed form of receipt were adopted by your Board, as it is by the managers of many similar institutions.

The clothing account is one of considerable importance; I find that it has been duly kept by your officers in accordance with the regulations. But, in my opinion, it would be well if a more compendious statement than that contained in the prescribed form were laid before your Board every week. This is especially requisite as respects the materials purchased from time to time, and converted into articles of clothing and bedding by the inmates of the workhouse. The forms now in use show the quantities so converted with sufficient accuracy, but they are too complicated for the ordinary purpose of giving information to your Board at your weekly meetings. What appears to be requisite is a summary, exhibiting 1st, the stock on hand, whether of clothes, bedding, or materials, at the commencement of the week; 2ndly, the quantities of materials of the several descriptions worked up during the week; 3rdly, the quantities of articles which such materials have produced; and 4thly, the quantities whether of clothing, bedding, or materials, on hand at the close of the week, distinguishing (with respect to the clothing and bedding) that which is in use from that which is in store.

I have no fault to find with the medical returns; though I am disposed to believe that an improvement might be effected in the mode of checking the consumption of provisions and extra articles in the hospital department, so as to exhibit more distinctly what is the separate expenditure in that branch of the establishment.

One other additional document would, in my opinion, be useful. At present there is no form of registry, giving at a glance the number of any one class of paupers, whether able-bodied, orphans, widows, old and infirm, or the like. The registry directed to be kept by the 42nd and 43rd sections of the Irish Poor Relief Act, gives a statement of all requisite particulars in each individual case; and from it the information to be conveyed by the abstract, Form 4, must be picked out, with no small difficulty, at the close of every half year. It appears that this difficulty and labour would be obviated by making use of the same Form 4, as a registry of the paupers upon their admission, and that with very little if any enlargement. A sheet of the abstract should be kept for each electoral division, and one for the Union at large; the successive weeks of the half year should be entered in the first column, and in the other columns should be entered in each week the number of paupers admitted according to their class and condition, as described in their respective headings. The half-yearly abstract would then be a summary of these weekly abstracts, and the preparation of it would be only the inspection and copying the totals of the others. Upon reference to the Form this suggestion will, I doubt not, be perfectly intelligible.

It only remains for me to express my great satisfaction with the

state of the accounts in general ; and herein I have much pleasure in making special mention of the assiduity and intelligence of your clerk. He has carefully studied the system of accounts as a whole, and diligently worked them out in detail, and I consider him fully entitled to my official testimony to his efficiency in this important department of his duties. He has prepared several summaries and abstracts (besides those required by the rules of the Commissioners) whereby the accounts are materially elucidated and condensed ; they are well worthy the attention of your Board.

Being bound by my office to report the result of the audit to the Poor Law Commissioners, by whom I am appointed auditor, I have forwarded to them a copy of this paper.

I have the honour, &c.

RICHARD HALL,
Assistant Poor Law Commissioner.

*To the Chairman and Board of Guardians,
North Dublin Union.*

II.—REPORT to the POOR LAW COMMISSIONERS on the AUDIT of the ACCOUNTS of the SOUTH DUBLIN UNION.—By RICHARD HALL, Esq.,
Assistant Commissioner and Auditor.

GENTLEMEN,

Dublin, May 4, 1841.

I HAD the honour a short time ago of presenting to you a report on the accounts of the North Dublin Union for the half year ended the 29th September, 1840 ; it is now my duty to inform you that I have, as auditor, completed the examination of the accounts of the South Dublin Union for the same period.

On the former occasion my report to you consisted of a series of observations which I had previously addressed to the Board of Guardians ; I know of no more convenient mode of at once discharging the duties of my office in this respect both towards you and the Guardians ; I therefore now take the same means of acquainting you with the result of the audit, only with this difference, that I now submit to you such extracts from the paper laid before the Board of Guardians, as contain all that specially relates to the accounts of the South Dublin Union. The remainder consists of observations on explanatory remarks applicable to the Union accounts generally, and which you have already seen in my report on the audit of the North Dublin Union.

I have found the forms of account equally efficacious in the South as in the North Union. Various circumstances, which could not be foreseen, have combined to produce irregularity and arrears ; it thus occurred that the audit could not be completed until long after it had been begun. I succeeded, however, in procuring every account to be satisfactorily made out, and written up in the appropriate forms, and I have been enabled to examine them minutely in every detail, to determine on the legality and correctness of every item, and to ascertain the balances. For more particular information on these points, I have to refer you to the following extracts from my letter to the Board of Guardians.

I have, &c.

RICHARD HALL.

To the Poor Law Commissioners.

EXTRACTS from a REPORT to the BOARD of GUARDIANS of the South Dublin Union, enclosed in the foregoing.

. . . . I have been gratified by finding that, notwithstanding the inconvenience and difficulty caused by the death of one accounting officer, the resignation of another, and the serious illness of his successor, all the accounts prescribed by the Commissioners have been entered up and presented to me in the proper forms. It is due to your present clerk to state that this has been accomplished by great exertion and unre-mitted diligence on his part, which, however, could not have been successful had he not brought to the task an unusual degree of method and knowledge of accounts. The intelligence and zeal displayed by him on this occasion are a guarantee against confusion or irregularity in this department, so long as he is your officer.

. . . . Those of you who have seen the published accounts of the North Dublin Union will not fail to remark, that while the average weekly cost of the maintenance of the paupers in the workhouse of that Union was 2*s.* 4*d.*, in the workhouse of which you have the management it amounted to 2*s.* 0 $\frac{3}{4}$ *d.* The cause of this difference seems to have been, that the Guardians of the North Dublin Board continued to make potatoes a chief article in the diet of the paupers, through a period when that vegetable can only be purchased of a good quality at a high price; while your Board discontinued potatoes for three months, and substituted stirabout, at that time a cheaper and, as it proved on trial, an equally nutritious and satisfactory description of food. As the saving of expense was considerable, and the consequences of the alteration in no way detrimental, I doubt not that your experience of its success will lead you to adopt the same course when the season and the state of the markets renders a recurrence to it desirable.

. . . . The same estimate of the expense of clothing has been made by you as was made by the Board of the North Dublin Union, namely, $\frac{1}{2}$ *d.* per day on an average, or 15*s.* 2 $\frac{1}{2}$ *d.* per year for each pauper. Taking one suit of clothes of each description of pauper at the contract price, I find that the average is 10*s.* 11 $\frac{1}{4}$ *d.*, so that, supposing all the clothes to wear out in a period of about 10 months, they will have been paid for by a charge in respect of each pauper of $\frac{1}{2}$ *d.* per day. This is calculated on the assumption that the paupers of each class are equal in number, but the men, whose clothing is the most expensive, constitute the smallest class: so that the result of a more accurate computation would be still more favourable in regard to the sufficiency of the charge of $\frac{1}{2}$ *d.* per day. Estimating then the wear and tear at that sum, the value of the clothes on hand, at the close of the period to which this Report relates, was 1569*l.* 11*s.* 7 $\frac{1}{2}$ *d.*

. . . . In the present instance the abstract shows a balance against the Union of 722*l.* 17*s.* 5 $\frac{1}{2}$ *d.*, but of this sum 659*l.* 12*s.* 2 $\frac{1}{4}$ *d.* has been since repaid by the governor of the House of Industry, on account of the maintenance of paupers formerly inmates of that institution. So that the net value of the relief given (estimating the wear and tare of clothing as hereinbefore is stated) exceeded the revenue of the Union for the half year by the sum of 63*l.* 5*s.* 3 $\frac{1}{4}$ *d.*

. . . . But it is here my duty to observe that the statement of the

gross expenditure of the Union, as compared with the revenue, is not so favourable ; for it appears that, while the total revenue for the half-year was 8048*l.* 14*s.* 8 $\frac{3}{4}$ *d.*, the total expenditure was 10,066*l.* 6*s.* 10*d.*, leaving a balance due to the treasurer of 2017*l.* 12*s.* 1 $\frac{1}{4}$ *d.*, besides which the sum of 380*l.* 3*s.* 1*d.* was due to tradesmen ; so that the liabilities of the Union at that date amounted to 2397*l.* 15*s.* 2 $\frac{1}{4}$ *d.* to account for which the assets consisted of 659*l.* 12*s.* 2 $\frac{1}{4}$ *d.* due from the House of Industry ; 1569*l.* 11*s.* 7 $\frac{1}{2}$ *d.* the value of the clothing not worn out ; 11*l.* 9*s.* 9*d.* cash, in the hands of the clerk ; and 93*l.* 16*s.* 4 $\frac{1}{4}$ *d.* the value of provisions in the store ; amounting in the whole to the sum of 2334*l.* 9*s.* 11*d.*, which, being deducted from 2397*l.* 15*s.* 2 $\frac{1}{4}$ *d.* leaves 63*l.* 5*s.* 3 $\frac{1}{2}$ *d.* as the excess of liabilities over assets, being the same sum as resulted from a comparison of receipts and expenditure, as the excess of the latter over the former.

. . . . It is my duty, having thus directed your attention to the two abstracts in which is contained a summary of the Union accounts, to notice some of those accounts in detail, in doing which I must first premise that the forms of the abstracts are prepared upon the presumption that the expenditure of the Union will always be kept below its income, and that every account will be closed at the end of the half-year. In these respects, owing to the sudden and great pressure upon your Board caused by the breaking up of the Mendicity Institution, which involved you at once in expenses which the weekly receipts of your collectors could not cover, the accounts to which this Report relates are defective, and there is an appearance of confusion which must be cleared up by explanatory statements, besides those afforded in the abstracts. Another irregularity, resulting from the same state of things, has been the payment of 20*l.* 7*s.* 4*d.* as interest to the treasurer for money advanced. The Irish Poor Relief Act authorizes a Board of Guardians to borrow money for certain purposes, and in such cases to pay interest ; but it also in the 52nd section prohibits all persons acting in the execution of the Act to apply, directly or indirectly, any money raised under the authority of the Act, in any other manner than is therein expressly mentioned, or to any purpose not expressly provided for. I have not been able to satisfy myself that the payment of interest for money borrowed to carry on the current business of the Union does not come within the prohibitions of this section ; at the same time, having regard to all the circumstances of the case, I have not felt it to be incumbent on me to disallow the charge in your accounts, as it was not objected to on the present occasion by any ratepayer of the Union. It is, however, my duty to state that I am not satisfied of its legality, and to express my apprehensions that, if repeated, a valid objection against the accounts in which it occurs might be sustained. I need hardly say how important I consider it that the Board of Guardians should, by causing the collection to be carried on with requisite vigour, or, if need be, by contracting their expenses, avoid for the future the necessity of having recourse to loans and advances, in cases where they have not under the Act a clear and undeniable power of borrowing.

. I found some confusion prevailing in the clerk's account, owing partly to defect in method, and partly to the change of officers. A few vouchers have been lost ; but I have been able to satisfy myself

that the bills are correct, and have been paid, though the legal evidence is wanting. I must, however, lay before you, as an evil in practice to be avoided for the future, that in the clerk's account are included many more items than naturally fall under the head of incidental expenses in his department; and the sum that has in this way passed through his hands, namely, 378*l.* 13*s.* 4*d.*, is much greater than it ought to have been. . . .

. . . There are no items of account to which I have felt it my duty as auditor to object, on the ground of illegality or exorbitancy; and the instances of carelessness are so few as hardly to diminish the satisfaction which has resulted from my investigation into accounts of such complexity and magnitude, kept too on a system which was new to all your officers as well as to yourselves. . . .

III.—REPORT ON THE AUDIT OF ACCOUNTS OF THE CORK UNION.—By W. J. VOULES, Esq., *Assistant Poor Law Commissioner and Auditor.*

GENTLEMEN,

Villa Nova, 6th February, 1841.

THE duty which has devolved upon me, of auditing the accounts of the Cork Union, for the period comprised between the declaration of the workhouse and the 29th of September last, would be incomplete, if I did not submit to you such observations as have been suggested by a minute inspection of the accounts and of the establishment.

Some irregularities have, almost necessarily, presented themselves, arising out of the imperfect construction of the house for the purposes of classification and discipline, and the amount of hereditary pauperism, handed over to you by the governors of the late house of industry; and for these, of course, due allowance must be made.

I regret to find that all the forms of account, prescribed by the Poor Law Commissioners, have not been adopted; these forms have stood the test of some years' experience in the English Unions, and their applicability to those of this country is fully established by the concurring testimony of the Guardians and the auditor of both of the Dublin Unions.

The annexed abstract, No. 4, exhibits a tabular statement of the number of paupers relieved in the workhouse up to the 29th of September, according to the several classes indicated by the headings of the columns; and although some variation is said to exist between this statement and the numbers actually relieved, such discrepancy will be found to have arisen from the imperfect accounts kept by the master for the first few weeks after the opening of the workhouse.

The form contemplates the chargeability of individuals relieved, to the several electoral divisions, in conformity with the existing law; notwithstanding, a great majority of the whole number is charged to the Union at large. I am aware that this is, in some degree, attributable to the fact, before alluded to, of a large number of paupers having been transferred from the house of industry; but as this number did not exceed 800, the excess of nearly 2000 can scarcely be supposed correctly to represent the number of non-residents who have sought relief in the house, it follows, either that the amount of actual destitution

in the Union is much below what was anticipated, or that there has been some departure from the intention of the Legislature in construing the 44th section of the Act, any evasion of which will necessarily involve a violation of the law. I would, therefore, strongly recommend the Guardians carefully to reconsider this point with a view to the adoption of some rule for the general guidance of the Board, in close conformity with the Act, in the location of each applicant admitted, and thus to obviate the protracted discussions to which the present practice gives rise.

A column is also reserved for the number and cost of persons emigrating, and no entry is made in this column, although a charge of 40*l.*, under the head "Emigration," appears in the Union accounts. I have reason to know that this charge has not been duly incurred under the provisions of the 51st section of the Act, and therefore, that it is not referable to the proper head in the accounts; but as it was sustained for the benefit of the Union generally, in relieving the house from a class of persons to whom the above section could not be made applicable, I have not hesitated to pass that item in the present instance. I would however suggest, that as many of this class of paupers still remain in the house, and very much impede the arrangements for classification, discipline, and employment, some effort should be made for providing the means and opportunity for their emigration.

The same abstract presents the amount of the weekly cost of maintaining and clothing each pauper at 2*s.* 1*d.*; namely, 1*s.* 5*d.* for food and 8*d.* for clothing; and, as your Board has tried a great variety of dietries during the period, as the expenses of the hospital have been very heavy, and, above all, as the half-year has been one including a season of scarcity and consequent dearness, it may fairly be hoped and predicted that, with a regular and permanent dietary, constructed upon the true principle, which should never be lost sight of, "that the food of the pauper should not be better, either in quantity or quality, than that usually partaken of by the independent labourer," the immediate adoption of which I earnestly recommend, the expenses under this head may be materially reduced.

This abstract further contains a list of the paid officers, assistants, and servants of the Union, and of the salary of each, amounting, in the aggregate, to 710*l.* 5*s.* 0*d.*; of these, persons receiving salaries amounting to 59*l.* 16*s.* 0*d.* have recently been discharged, and I compute the further reductions consequent upon the transfer of the paupers to the new house, and other circumstances, at 88*l.* 8*s.* 0*d.*, leaving the annual charge for salaries at 568*l.* 1*s.* 0*d.* only. I would, before dismissing this subject, endeavour to impress upon you the vital importance of vigilantly watching this department of your expenditure, and of making all future appointments in reference only to the integrity, ability, energy, and general fitness of the applicant, bearing constantly in mind that any defect in these attributes is fraught not only with danger to the efficiency of the institution, but with a vast increase of expense to the rate-payers.

The contemplated resignation of Mr. Barry, the master, leads me again to urge these considerations, and to remind you, that without a suitable talent for managing and controlling on the part of the master,

it will be in vain to expect either industry or order in an establishment of such magnitude as your workhouse.

I would conclude my observations upon this abstract by stating, that although the summary of the number of paupers relieved exceeds the limit which I had contemplated, much of the excess is referable to the causes before indicated, and that I look forward with sanguine expectation to the improved accomodation of the new house, and the increased vigilance of your Board in selecting the objects for admission, for the realization of the pledge, that the law may be made the sure refuge for all the really destitute, without being heavily burthensome to the rate-payers. Referring to the number of deaths, it is gratifying to perceive that the mortality, notwithstanding the state of disease and decrepitude in which many are admitted, the disorders incidental to infancy, and, above all, the crowded and incommodious state of the house, is remarkably below what might have been expected.

The abstract, Form 5a and 5b, shows the financial position of each electoral division of the Union. It would, perhaps, be premature, upon the present occasion, to urge the advantages to be derived from the provisions of the 72nd section of the Act, but I have thought it right briefly to direct your attention to this section, with a view to its application at the earliest convenient period.

In reference to that part of the form which shows the receipts and disbursements of each electoral division, I would observe, that although the amount received for pensions is small, and no repayment has been made for relief administered by way of loan, for which the relatives are liable; yet that the position and extent of the Union render it impossible but that there must be many cases of inmates who are pensioners, or whose relations are able to contribute to their support, and I would remind you, that not only in a financial point of view, but in order to prevent improper persons applying for relief, to the exclusion of the really destitute, it is most desirable that these cases should be minutely investigated, and repayment rigidly enforced.

The two last columns of this form show the balance in favour of, or against, each electoral division: the second exhibits a balance of 2074*l.* 3*s.* 9*d.* on the 29th of September; I trust, however, that this balance has been by this time wholly reduced, and that the collection of the new rate is in such a state as to preclude the existence, at the end of the current half-year, of any debt from the several electoral divisions.

I now proceed to offer a few remarks upon the accounts in detail.

The clerk's incidental expenditure account is not recognised by the orders of the commissioners, nor is it, in my opinion, necessary if each officer attends strictly to the duties of his department. Indeed I consider such an account highly objectional, as tending *pro tanto* to subvert the principle of contracts, and as opening the door to all those evils which the system of accounts has been expressly constructed to preclude.

The same observations, but in a stronger degree, apply to the appointment of a storekeeper, who, in the first instance, was engaged as a mere temporary assistant, but whose position has since been more formally recognised. The books required to be kept by the master of

the workhouse are simple in their construction, and, if punctually entered up, are easy to be kept, and the stores by method and arrangement, and the devotion of a fixed hour on each day for their receipt and delivery, are readily managed. I trust, therefore, that your Board, rejecting all other considerations, will, on the retirement of Mr. Barry, select a person of sufficient capacity and energy to discharge all these duties, which the Commissioners will require him to perform without the assistance of either a storekeeper or accountant.

I regret to find that the irregularities of one of the collectors have already involved you in some trouble and confusion, and I trust that the recurrence of these difficulties will be prevented by your having selected persons of experience and acknowledged respectability to fill the office for the present year. I would, however, strongly recommend the adoption of a supplemental account, wherein should be shown the sum taken in respect of each receipt, of which the counterparts are produced as vouchers, given during each week; by this account the week's collection and lodgments may be at once compared and balanced, and the debit of the treasurer will be thus made, as it ought to be, identical with the credit of the electoral divisions, and the apparent discrepancy which the late audit presented, of a difference of 30*l.* 13*s.* 2*d.* between the abstract and the treasurer's account will be obviated; though it is right to add, a portion of this difference is referable to the existence of the incidental account before alluded to.

The following suggestions, as they detail some of the existing evils, will, I trust, strengthen your desire to adopt the remedies.

Up to the 29th of September, a sum of no less than 695*l.* had passed through the clerk's hands, having been ordered by your Board, for the purchase of potatoes, bread, and other articles used in the house; it will at once be seen, that although in this Union the respectability of that officer is a guarantee that this large sum has been duly applied, yet that the system itself is highly susceptible of abuse. It is not to be supposed or expected that the clerk himself goes into the market to purchase the articles required, but the money must be entrusted and the responsibility of its expenditure transferred to some other person: this person is the storekeeper, the very individual to whom you have confided the charge of receiving these articles, and of judging of their sufficiency as regards quantity and quality, and of their distribution for the consumption of the house. I feel that it is unnecessary to do more than draw your attention to the case, assured that, as men of business and intelligence, the anomaly will strike you too forcibly to allow of its continuance.

I am of opinion, too, that the clerk should be required, in all cases, *immediately after each meeting* of your Board, to enter in the proper place in the ledger, all sums reported to have been received or ordered to be paid; minutely and regularly to fill up the columns reserved for reference to the corresponding entries, and correctly to regard the proper headings, and to require the collectors, after every lodgment, to produce the treasurer's receipt with an indorsement showing the amount paid to the credit of each electoral division, and immediately to enter such credit in the ledger accordingly.

I further beg to recommend, that within seven days of the expiration of each half-year, the accounts should be called in, and the books,

papers, and documents examined by a committee of your Board, who should examine and compare the several invoices, entries, and vouchers, and direct the clerk to show that the accounts are in a proper state to be exhibited to the auditor, who will, in the discharge of his duty, require, in every purchase, the production of the following documents:—

1st. A resolution, duly entered in the minute-book, that the articles shall be procured.

2ndly. The order for the supply, duly signed, and countersigned, in counterpart.

3rdly. The contractor's invoice, and the master's certificate of the goods having been examined and compared. And the same in cases of goods purchased without contracts.

4thly. The bill of the contractor or vendor duly presented, and certified by the Chairman or the Finance Committee.

5thly. A resolution that the account is correct, and ordering payment; and

6thly. The contractor's or vendor's receipt for the money.

I have thought it right thus to recapitulate the regulations of the Commissioners, and to remind you that no disbursement is strictly legal in which these proceedings, or any of them, have been omitted.

It remains that I should advert to the medical department, which appears to require some improvement in the mode of checking the consumption of provisions and extra articles used in the hospital, so as to exhibit more distinctly the separate expenditure of that branch of the establishment, which certainly has been disproportionately large.

I have only in conclusion to express the fervent hope, that the various questions which have consumed so much of the time and attention of your Board, but which are really of much less importance to the welfare of the Union than the detail to which my attention has been officially drawn, may be speedily and harmoniously settled, and that you will thus be enabled to devote your best energies to the discharge of those duties which peculiarly devolve upon you, and in the faithful exercise of which your own interests, and those of the Union, are so deeply involved.

I have the honour to be, &c.,

To the Chairman and
Guardians of the Cork Union.

W. J. VOULES, Auditor.

No. 3.

REPORTS OF ASSISTANT POOR LAW COMMISSIONERS ON THE VALUATIONS OF UNIONS IN IRELAND.

I.—REPORT on the VALUATIONS of the UNIONS in the Counties of Antrim, Armagh, Down, Louth, and Monaghan.—By EDWARD GULSON, Esq., *Assistant Poor Law Commissioner*.

GENTLEMEN,

IN obedience to your instructions relative to the valuations of the Unions under my charge as far as they are yet completed, and in reference to the reports of Messrs. Haig and Deasy thereon, I beg to state that on the receipt of your letter I addressed some queries to each of the valuers employed in my district, with directions to them to give

me their answers in such shape as, if necessary, they could sustain on oath.

I beg to annex copy of these queries with the replies of the different valuers thereto, by which it will be seen that, in the estimation of these valuers, the valuation of the properties in the Unions is equal to the rent at which they would fairly and reasonably let.

I conceive that in estimating the "net annual value," according to the 64th. sec. of the Poor Relief Act, the duty of the valuator must be to take, according to the best of his judgment, the *fair reasonable rent* at which the property would let in the district in which it is situate. It is well known that the competition for land is such in some parts of Ireland that a much greater rent could be obtained or promised than would be "reasonable" in a landlord to extort; that in fact almost any rent will be *promised* to be paid by an incoming tenant in order to gain possession; but to value property according to the rent which under such circumstances could be extracted, would not, I conceive, be in accordance with the 64th section of the Act.

The words of the Act are,—“An estimate of the net annual value, that is to say, of the rent at which one year with another the same might in their actual state be *reasonably* expected to let from year to year.” It cannot be the meaning of these words that because an exorbitant or unreasonable rent might be obtained by competition, such unreasonable rent is to be the estimate of value. To adopt this construction would be to say that an unreasonable rent may reasonably be expected, which would be contrary to common sense.

The construction therefore on which the valuers have acted appears to me to be the fair and right one, viz. to estimate the value of property at the reasonable rent at which on the average it would let to a respectable and solvent tenant.

Messrs. Haig and Deasy appear by their report to construe the meaning of the 64th section of the Act in the most stringent sense; they appear to think that the utmost rent which could by possibility be obtained ought to be the criterion of value. This is opposed to the interpretation put upon the clause by the Commissioners, and by all Boards of Guardians and gentlemen with whom I have conversed on the subject.

It unfortunately happens that the Lurgan Union, to which the attention of Messrs. Haig and Deasy was chiefly directed in my district, is less satisfactorily valued than any other within my knowledge.

Considerable difficulty occurred in obtaining a competent valuator in the Lurgan Union. Advertisements were issued in the usual form, and the Guardians used their best endeavours to obtain the services of a fit and proper person to undertake the duty. The valuator chosen was the most competent of those who offered, and at the time of his entering into the contract I had no doubt he would execute the duty satisfactorily. The valuation of the Lurgan Union, however, is the lowest of any within my knowledge. I know no other valuator who has set so low a value upon property as in this instance, and I conceive, therefore,—it is rather unfair to take the Lurgan Union as a specimen of the Union valuations. No landlords however have yet appealed against the valuation, on which the rate made is now in course of collection, though, were they to do so, I am of opinion the valuation must in most instances be raised.

By way of testing the valuations, I have in various ways endeavoured to obtain information as to the amount of rents received on considerable properties from tenants at will, in order that I might compare the amount with the valuation of the same properties. It is of course difficult to obtain returns of this nature. I have, however, been favoured with a most valuable and important return of an estate comprising one half of the Union of Carrickmacross, which shows the correctness of the valuation in a clearer light than could in any other way be exhibited.

The estate alluded to in this return is situate in county Monaghan. It contains 31,177 acres, including bog and water. It is let on a valuation made in the year 1834-35, and is all held *by tenants at will*.

The return shows the Government valuation of each townland,
 „ the yearly rent of each townland ;
 „ the Poor Law valuation of each townland, and,
 „ the number of tenants on each townland.

£

The total yearly rent paid by tenants at will is . . 22,858

The Poor Law valuation of the same property is . . 26,298

And as the valuation of each townland bears nearly the same proportion to the rent (of the amount of which the valuator was altogether ignorant), I conceive no fair doubt can exist that the Carrickmacross Union, of which this estate forms nearly one half, is valued at its full value and strictly in accordance with the 64th section of the Act of Parliament; and as the valuator of this Union is the valuator of the Unions of

- | | |
|--------------------|-----------|
| 1. Dundalk, | } Unions, |
| 2. Ardee, | |
| 3. Larne, | |
| 4. Carrickmacross, | |

it is fair to conclude that the valuations of all these Unions are equally correct.

The return alluded to is annexed.

In other Unions I have made particular inquiries as to the rents obtained on most of the principal estates from tenants at will, and though the rents are exceedingly variable (often varying more according to the affluence or straitened circumstances of the landlord than according to the quality of the property), I am of opinion that, with the single exception of Lurgan Union, the valuations are in accordance with the 64th section of the Act, as interpreted by the Commissioners; and that the rents received by reasonable landlords are on the average about the same as the amount of valuation affixed to the several hereditaments by the valuers.

As regards the choice of valuers by the Boards of Guardians I beg to state that in every instance within my knowledge the utmost endeavour on their part has been evinced to secure the services of the most competent and honest valuers. I have seen no single instance of partizanship or of favouritism in the choice of valuers by the Boards of Guardians in my district, on the contrary the most honest and praiseworthy endeavour has uniformly been manifested in this respect.

In regard to the amount of valuation it may not be unworthy of re-

mark that the Government valuation of the whole district under my charge is completed for grand jury purposes, under 6 and 7 Will. IV. c. 84, and we therefore have the opportunity of comparing this valuation with that made under the Poor Relief Act.

At the time we were electing a valuator for the Armagh Union it happened that Mr. Griffith (the commissioner of valuation, to whose care the Government valuation has been confided, and than whom no more zealous, able, or intelligent judge in such matters could be found) was in Armagh, and he was kind enough to attend the Board of Guardians and give his advice and assistance on the subject. He there stated as his opinion, after a careful perusal of the terms of the 64th section of the Act, that the Poor Law Valuation ought to exceed the Government valuation by 33 per cent., and if 33 per cent. were added to his valuation the total would be about equal to the fair average rental of the property.

I beg, therefore, to annex returns showing the comparative amount of these two valuations, by which it will be seen that the Poor Law valuations are generally equal to that amount at which, according to Mr. Griffith's opinion, it ought to be estimated.

In so large a work as the valuation of all property in Ireland according to the 64th section of the Poor Law Relief Act, we cannot hope in the first instance to be free from error in all cases, but as far as my knowledge extends, the work has been done as accurately as could be expected, or as the nature of circumstances would admit; and every time a new rate is made we may hope, by the assistance of our Guardians and collectors, to obtain such information as will enable the Boards of Guardians to correct any partial errors which exist; and whilst the same honesty of purpose and intention, and of endeavour to make the valuation strictly conformable to the Act, are exhibited, as have hitherto guided the Boards of Guardians in this important part of their duty, I feel confident no just complaint can be made of the mode in which they have exercised the trust committed to their charge.

I am, &c.,

EDWARD GULSON.

To the Poor Law Commissioners.

ENCLOSURES IN THE FOREGOING REPORT.

ENCLOSURE No. 1.

	TOWNLANDS.	Contents per Ordnance Survey.	Mr. Griffith's Valuation.	Poor Law Valuation.	Yearly Rent, according to Valuation made 1834.	No. of Tenants.
		A. R. P.	£. s. d.	£. s. d.	£. s. d.	
1	Alts	129 3 16	83 12 7	105 10 7	95 5 0	20
2	Annaghian	389 1 8	298 2 8	379 0 11	321 5 8	1
3	Annaghmarron. . .	279 2 0	153 17 0	249 11 9	188 14 2	12
4	Ardragh	469 3 4	229 5 5	317 8 3	265 11 10	42
5	Aghacloghan . . .	233 2 4	134 10 7	189 1 5	157 12 6	26
6	Aghalatticrew . . .	128 1 21	101 19 9	119 8 2	91 1 10	7
7	Aughantaughy . . .	94 3 22	52 12 2	68 14 3	69 9 0	12
8	Aghanalert	179 0 29	105 2 0	121 4 8	112 9 8	30
9	Aghalile	146 2 13	116 11 9	247 1 1	139 4 8	15
10	Beagh Magheross .	152 1 33	100 5 0		108 1 6	24
11	Beagh Mageraclone	174 3 29	87 12 0		106 17 8	23
12	Barndonagh. . . .	115 3 3	95 2 10	112 3 2	108 15 4	8
13	Balleghnagern . . .	142 2 25	81 17 4	114 16 0	103 18 2	16
14	Ballycartlan . . .	159 0 28	124 0 10	151 19 3	149 8 2	17
15	Ballinloughan . . .	173 0 33	130 11 9	191 8 3	135 10 8	7
16	Box, upper	336 3 10	149 2 10	250 19 11	194 16 8	37
17	Box, middle.	255 3 31	115 1 3	158 18 0	122 7 6	33
18	Box, lower	316 0 23	153 16 2	169 12 11	174 8 0	27
19	Cargaghmore	264 0 9	85 1 3	142 3 5	100 11 4	28
20	Cargaghogue	568 1 14	270 2 3	377 11 11	296 9 6	43
21	Carrickmacrim. . . .	217 1 25	141 14 11	171 2 2	156 8 2	22
22	Carrickaduy	266 1 3	131 1 5	172 7 9	153 12 8	35
23	Carragartha	354 2 20	185 14 4	262 6 8	229 17 0	32
24	Carrickmacross . . .	66 2 23	777 15 0	774 10 0	719 19 6	36
25	Drummond etra . . .					
26	Castlan, west	158 0 37	97 4 4	120 17 8	106 0 6	22
27	Clonminon	66 1 9	55 6 10	65 19 5	57 8 10	3
28	Clonsedy	297 2 1	187 11 2	257 14 4	198 19 0	28
29	Clogheroolly, upper	249 3 13	323 18 7	504 7 8	518 2 8	20
30	Clogheroolly, lower	215 1 6	197 15 0	318 7 10	324 18 0	23
31	Clontrain	191 0 19	138 12 6	166 11 8	124 17 8	19
32	Clonturkmason . . .	149 2 15	120 11 11	148 6 2	135 4 2	12
33	Coolfore	183 2 14	116 12 4	153 9 2	127 7 0	19
34	Comertagh	163 2 25	79 15 11	114 18 7	95 11 10	13
35	Coraghy	216 0 6	133 1 9	166 18 4	140 2 8	36
36	Corbane	280 0 13	141 14 11	180 16 6	148 19 2	25
37	Corcreagh	402 1 22	260 18 6	325 8 3	277 18 4	46
38	Corduff Kelly	245 1 9	129 1 2	100 17 4	147 8 4	27
39	Corduff mountain . .	267 1 28	116 12 6	168 0 11	140 9 2	20
40	Corrensegagh	151 0 10	103 4 0	142 5 11	124 10 4	17
41	Corleagh Magheross	190 0 15	118 16 2	175 7 5	127 19 8	28
42	Corleagh Maghera- clone	252 3 17	143 8 1	159 3 4	149 3 4	26
43	Cormoy	111 3 33	71 11 1	93 3 0	85 6 10	8
44	Cornacarrow	50 2 18	36 3 1	46 1 6	39 13 4	8
45	Cornalaragh	272 0 2	127 12 6	202 13 7	149 3 2	18
46	Coranenty	344 2 37	163 3 0	233 0 0	184 16 6	34
47	Cornasassenagh . . .	284 2 21	150 19 3	216 11 7	178 10 2	30
48	Cornasloe	120 1 15	72 10 10	97 13 4	87 11 10	1

ENCLOSURE No. 1—continued.

	TOWNLANDS.	Contents per Ordnance Survey.			Mr. Griffith's Valuation.			Poor Law Valuation.			Yearly Rent, according to Valuation made 1834.			No. of Tenants.
		A.	R.	P.	£.	s.	d.	£.	s.	d.	£.	s.	d.	
74	Drombroan . . .	126	0	35	82	15	10	101	18	0	93	5	0	15
75	Dromlary . . .	160	1	24	115	1	2	161	4	10	103	2	4	18
76	Dromcarrow . . .	232	1	36	129	18	4	187	8	8	179	4	8	25
77	Dromgawney . . .	346	2	27	190	18	5	245	16	0	228	11	0	32
78	Dromgreeny . . .	255	1	8	190	7	9	258	8	9	245	14	4	19
79	Dromertoughmore . . .	134	1	7	92	18	0	109	13	10	96	16	4	12
80	Dromerloughbeg . . .	141	3	37	95	18	10	123	13	4	110	10	10	12
81	Dromgenis . . .	417	2	1	245	16	0	323	10	7	275	6	2	38
82	Dromgoan . . .	119	3	27	107	13	0	132	15	0	116	3	0	14
83	Dromguosset . . .	196	2	11	143	12	8	170	0	0	147	5	8	26
84	Dromturk . . .	158	1	15	90	18	0	142	10	5	118	6	0	18
85	Dooragh . . .	172	1	25	76	16	7	103	9	2	86	1	0	20
86	Enagh . . .	253	1	5	171	16	0	228	17	2	191	12	2	33
87	Eavorry . . .	190	3	30	88	5	6	127	3	5	104	9	6	19
88	Faraghy . . .	199	1	24	100	15	2	136	19	9	113	0	0	22
89	Farthagorman . . .	124	1	28	74	16	6	100	5	10	87	1	4	14
90	Farthas . . .	263	1	1	265	5	6	332	4	5	389	5	10	25
91	Greaghdromit . . .	174	3	3	102	4	2	135	7	3	120	13	4	25
92	Greaghdromnisk . . .	141	3	2	91	18	8	104	12	1	96	0	6	14
93	Greaghlane . . .	449	1	32	207	1	3	303	8	10	253	11	4	43
94	Greaghatacapple . . .	350	1	16	163	16	8	232	5	8	192	9	6	36
95	Greaghlone . . .	449	1	32	207	1	3	303	8	10	253	11	4	43
96	Greaghnarogue . . .	232	0	14	152	4	4	185	15	8	169	14	4	22
97	Greaghwilin . . .	252	3	10	161	10	4	195	6	8	175	9	2	19
98	Killoally . . .	183	2	34	117	5	2	168	1	8	127	1	6	10
99	Killinure . . .	155	1	13	98	10	9	130	1	9	117	4	8	18
100	Knocknacran, east . . .	152	1	20	112	17	10	130	12	3	114	9	2	28
101	Knocknacran, west . . .	179	3	12	119	1	3	149	1	10	143	13	4	20
102	Lattilanigan . . .	122	1	29	75	16	5	98	11	5	86	5	4	17
103	Lattinalbany . . .	184	1	12	124	1	2	140	18	4	128	17	4	22
104	Lavagilduff . . .	252	0	6	159	16	9	204	17	6	183	14	6	27
105	Leeg M'Mahon. } . . .	303	0	24	202	11	11	286	12	7	245	18	6	15
106	Leeg Marron . . .													
107	Leitrim . . .	153	0	11	102	2	5	127	0	4	96	11	2	19
108	Legghimore . . .	178	0	8	139	1	2	178	18	9	165	14	6	16
109	Leoris, north . . .													
110	Leoris, M'Kenna } . . .	270	1	15	232	10	9	277	11	0	233	18	10	27
111	Lisnacullen . . .	259	3	24	124	2	6	145	14	8	147	17	6	23
112	Lisserrill . . .	282	0	1	122	16	8	169	15	0	146	6	4	29
113	Liscorran . . .	28	1	19	24	9	3	34	8	8	21	14	0	3
114	Lisdoonan . . .	159	0	11	91	10	2	100	11	0	102	1	4	17
115	Lisdrumturk . . .	337	0	35	193	6	11	255	15	11	223	14	10	24
116	Lisnacleagh . . .	171	2	10	101	19	2	123	12	1	112	13	6	22
117	Lisnafedelly . . .	201	1	33	114	4	10	153	12	4	120	15	8	23
118	Lisnaguiveragh . . .	179	2	32	113	13	5	155	17	5	123	14	6	19
119	Lisnakeeny . . .	189	2	35	141	3	2	171	7	2	161	0	8	15
120	Lisatellister . . .	163	2	20	89	17	6	127	7	11	119	7	6	22
121	Lossets Magheross . . .	99	0	18	79	8	1	85	6	7	81	4	2	8
122	Lossets Maghera- clone . . .	181	3	5	97	10	2	132	14	10	98	18	6	9
123	Lurgans . . .	273	3	34	321	1	7	487	10	8	489	19	0	55
124	Mason Lodge . . .	43	0	11	37	8	10	41	6	2	35	9	10	1
125	Mullaghboy . . .													
126	Mullaghgaro . . .	119	2	11	118	9	6	150	4	1	115	8	4	1
127	Mullaghcroghery . . .	321	2	34	210	10	10	269	1	4	209	2	2	18
128	Mullaghmacateer . . .	155	0	4	125	12	10	145	0	5	138	0	0	20
129	Mullinclavan . . .	159	2	18	115	13	4	144	13	11	129	16	8	27
130	Mullintornan . . .	157	3	30	111	6	3	147	16	0	138	15	8	20
131	Nurebeg . . .	85	1	14	73	5	11	78	3	7	76	16	2	9
132	Nuremore . . .	118	2	32	81	12	3	104	18	8	63	0	6	1
133	Peash . . .	211	1	21	139	9	3	148	9	8	153	12	6	18
134	Raferagh . . .	551	1	30	312	1	9	400	19	11	347	8	0	75
135	Rayans . . .	164	2	28	85	7	2	107	17	10	81	12	4	7
136	Rakeragh . . .	163	0	3	108	7	4	304	17	4	110	5	8	16
137	Shancoagh . . .	429	3	19	274	11	6	329	7	1	301	13	10	27
138	Skalkill . . .	365	1	19	209	9	9	277	2	4	231	10	10	31
139	Sreeny . . .	459	2	11	257	18	7	327	16	1	284	0	4	35
140	Tonaneve . . .	309	0	14	218	9	0	257	18	9	236	8	0	34
141	Tullylougherny . . .	162	1	37	102	12	6	137	9	6	134	5	8	15
142	Tullynaskeagh, east and west. . .	463	0	17	273	1	6	383	6	0	364	0	2	43
143	Tirnadrola . . .	92	1	2	73	2	11	81	15	3	76	12	2	9
144	Tirogarvan . . .	222	0	35	175	18	5	186	5	11	165	14	2	5
145	Ummerafree . . .	367	2	23	168	2	8	265	14	7	204	16	2	33
Total . . .		31,177	2	17	20,197	14	11	26,298	6	3	22,858	1	0	3,006

ENCLOSURE,

Queries addressed to the Valuers of Unions, directing Replies to which they can depose on oath if necessary.	Messrs. Pringle and Barns, Valuers of Monaghan Union.	J. B. Morton, Valuer of Armagh Union.	Mr. M'Cann, Valuer of 1. Dundalk, 2. Ardee, 3. Larne, 4. Carrickmacross.
1. In making the valuation of the Union what test of value did you adopt?	The rent at which one year with another a solvent tenant could pay. .	An average price of crops, soil, and situation.	The quality of the soil and situation of the property.
2. By what principle were you guided in estimating the net annual value?	The quality of the land, aspect, convenience to roads and markets; also the accommodation of turf-bog.	My instructions are to take Mr. Griffith's valuation as a basis.	From my knowledge of farming I always estimated the net annual value at what a solvent tenant could pay from year to year for the property in its present state.
3. In estimating the net annual value, did you pay attention to the rent at which property usually and fairly lets in the district?	We did.	I inquired the rents frequently, but did not allow myself to be biassed by them, as all farms in a townland are generally let at the same rate, yet they vary both in soil and situation.	I have made inquiries in each district about the rents paid, which varied very much, being exorbitantly high, particularly in the Dundalk and Ardee Unions, the tenants not being able to meet their rents, unless such as have old leases.
4. Did you institute any comparison with the rents actually paid, or which may fairly be obtained from a solvent tenant?	We did.	Yes, frequently.	I compared Mr. Griffith's valuation with the rents paid, and my opinion of what a solvent tenant could pay for the tenement or property.
5. Is your valuation higher or lower than the average rent of property paid in the Union?	About the same as let by fair reasonable landlords to solvent tenants.	From the number of landed proprietors in this Union it would be difficult to ascertain the average rent, but if I consider the principal ones, from what information I could collect, my opinion is that in general <i>there will be little difference.</i>	Considerably lower in the Dundalk and Ardee Unions, but very near the rents paid in Carrickmacross Union.
6. If lower, how much? and state your reasons for estimating the value at less than the rents usually paid.	. . . .	In some instances I differed a fourth or fifth, but this generally occurs when I give allowance for marsh, moor, rock, or being steep and difficult to labour.	In the Dundalk and Ardee Unions about 30 per cent. under the rents promised but not paid; I therefore estimated the net value at what I thought a solvent tenant could pay. In the Carrickmacross Union, on the Shirley and Bath estates, the rents are fair, which explains the difference; my valuation being about 5 per cent. under the rents paid.
7. In estimating the value of land have you taken into consideration the quality of soil of each farm, and if so how did you ascertain the quality of soil?	We have taken into consideration the quality of the soil of each farm by seeing it in a state of tillage, and the verdure it was capable of producing.	Yes, certainly, sometimes by taking Mr. Griffith's for a basis for the subsoil, and frequently by digging myself.	I ascertained the quality of soil from seeing it ploughed and occasionally dug with a spade.

No. 2.

Mr. Wilson, Valuer of 1. Banbridge, 2. Newry, 3. Kilkeel, 4. Newtownards, 5. Downpatrick.	Messrs. Gargan and Shiel, Valuers of Drogheda Union.	Mr. M'Arthur, Valuer of Lisburn Union.
The average price of produce in the market town to the district where we were for the last five years.	About one-eighth less than it would let at by competition.	Such as a solvent tenant could pay keeping the premises in repair.
By allowing the landlord one quarter of the produce at the aforesaid prices for rent, the remaining three-quarters to the tenant for seed, labour, and other expenses.	By the value a good and indulgent landlord would let his land to an industrious and improving tenant.	By a comparison, and from my previous knowledge as a valuator.
Yes.	We took in consideration the general value of land in the district.	I always made it a rule to take <i>local</i> advantages or disadvantages into account in estimating the value.
Yes.	From the competition for land in this district a solvent tenant might pay one-eighth more than our valuation. We were not guided by the rent actually paid.	I seldom instituted any comparison in the rents actually paid, but my attention was wholly directed to ascertain and return such a value as could fairly be obtained from a solvent tenant.
On an average with the rents charged by Lord Downshire, Lord Clanwilliam, Lord Annesley, Lord Dungannon, General Meade, W. S. Crawford, Esq., &c. &c.	We are considerably over the old letting, but nearly on an average with the present rent paid.	Sometimes higher and sometimes lower, the rent actually paid being <i>very</i> <i>irrelative</i> from a great variety of causes.
There are some districts where property is let by small proprietors to an insolvent tenantry at higher nominal prices than it is reasonably worth; in such cases 10 to 12 per cent. lower.	We are one-eighth lower than what land would let for by competition, but nearly on an average at what land would let for without competition.	When lower I have no means of stating to what amount, but it must be <i>very</i> <i>variable</i> . In several places the rents paid I would consider as above a solvent tenant standard, and as I endeavoured to observe a relative scale of valuation throughout the Union, without reference to the rents actually paid, my reasons for being less are obvious.
es, ascertaining the quality of surface soil by personal inspection, and if any doubt remained by referring to Mr. Griffiths for description of subsoil, &c.	We have considered the quality of soil in each farm and its present condition. We judged of its quality by our experience as farmers.	I endeavoured from the quality of the soil to ascertain the value of the land, but the time allowed for finishing the valuation was too short to admit of a critical examination.

ENCLOSURE,

Queries addressed to the Valuers of Unions, directing Replies to which they can depose on Oath if necessary.	Messrs. Pringle and Barns, Valuers of Monaghan Union.	J. B. Morton, Valuer of Armagh Union.	Mr. M'Cann, Valuer of 1. Dundalk, 2. Ardee, 3. Larne, 4. Carrickmacross.
8. In estimating the value, have you had reference to Mr. Griffith's valuation or to any other valuation of property in the Union, and to what extent were you guided by such valuation?	We were not guided by Mr. Griffith's valuation or any other.	From my knowledge of the Ordnance maps, having served upwards of eight years on the survey, I was aware they were the best guide I could obtain. I therefore took copies of them and marked Mr. Griffith's valuation on every lot as laid off by him, and am enabled at any time to know his valuation of every farm throughout the Union.	I had reference to Mr. Griffith's valuation in Dundalk and Carrickmacross Unions, and was guided more or less by it where I considered it correct, but in numerous instances have differed from his valuation very much.
9. Is the value set down by you in the valuation of the Union equal to the rent at which, one year with another, the tenement or property in its actual state might be reasonably expected to let from year to year? See 64th sec. of Poor Relief Act.	It is.	Yes, I consider it is, as I frequently took the opinion of respectable farmers, and found that we would come within 6d. or 1s. in the acre of each other in the value.	The net annual value set down by me is equal to the rent which a solvent tenant one year with another could pay for the property in its present state, exclusive of tithes.

ENCLOSURE No. 3.
LURGAN UNION.

No.	Electoral Division.	Government Value.			Net Annual Value.		
		£.	s.	d.	£.	s.	d.
1	Lurgan	4,361	0	0	9,374	0	0
2	Cornakinnegar	3,574	0	0	4,123	0	0
3	Brownlow's Derry	2,349	0	0	3,189	0	0
4	Carrowbrack	2,752	0	0	3,619	0	0
5	Kernan	3,413	0	0	4,159	0	0
6	Montiaghs	1,920	0	0	3,569	0	0
7	Tartaraghan	2,147	0	0	3,976	0	0
8	Drumcree	2,518	0	0	3,884	0	0
9	Breagh	3,020	0	0	4,078	0	0
10	Portadown	6,206	0	0	9,392	0	0
11	Aghalee	2,456	0	0	2,875	0	0
12	Aghagallon	3,572	0	0	4,458	0	0
13	Ballinderry	2,932	0	0	3,293	0	0
14	Moirá	6,067	0	0	7,218	0	0
15	Tullylish	4,078	0	0	4,727	0	0
16	Maralin	3,515	0	0	4,606	0	0
17	Ballyleney	3,117	0	0	3,851	0	0
18	Waringstown	3,556	0	0	4,662	0	0
19	Donacloney	2,382	0	0	3,057	0	0
Total		63,935	0	0	88,110	0	0

No. 2—continued.

Mr. Wilson, Valuer of 1. Banbridge, 2. Newry, 3. Kilkeel. 4. Newtownards, 5. Downpatrick.	Messrs. Gargan and Shiel, Valuers of Drogheda Union.	Mr. M'Arthur, Valuer of Lisburne Union.
Chiefly by the rents charged by the noblemen and gentlemen referred to in reply to query 5, and by comparing the rent-charges and the value placed to the premises by me with Mr. Griffith's valuation.	We referred to Griffith's valuation as to quantity only. We were guided by our own experience as to quality.	I used Mr. Griffith's valuation merely as a check on my own opinion, and as assisting me in maintaining a relative scale throughout the Union.
Yes, in my opinion a fair and reasonable value, which any industrious man should fairly pay.	The property in its present state would let for one-eighth more if it were let by competition.	I believe I may safely answer in the affirmative.

ENCLOSURE No. 4.
LISBURN UNION.

No.	Electoral Divisions.	Government Value.			Net Annual Value.		
		£.	s.	d.	£.	s.	d.
1	Lisburn	6,463	0	0	8,980	10	0
2	Lissue	1,712	0	0	2,120	10	0
3	Knocknadona	2,618	0	0	3,607	10	0
4	Magheragall	2,542	0	0	3,181	15	0
5	Magheramisk	2,842	0	0	3,576	5	0
6	Glenavy	4,188	0	0	5,469	15	0
7	Ballyscolly	3,481	0	0	4,525	15	0
8	Legatirriff	3,294	0	0	4,525	5	0
9	Tullyrusk	2,277	0	0	2,975	0	0
10	Island Kelly	3,273	0	0	4,371	10	0
11	Derryaghy	4,091	0	0	5,400	0	0
12	Malone	4,914	0	0	6,619	10	0
13	Breda	5,346	0	0	6,515	0	0
14	Ballymacbrenan	3,657	0	0	4,968	5	0
15	Drumbo	4,292	0	0	6,333	15	0
16	Killany	2,287	0	0	3,363	15	0
17	Saintfield	3,734	0	0	5,441	15	0
18	Ouley	3,267	0	0	4,401	5	0
19	Drumbeg	2,293	0	0	4,568	0	0
20	Blaris	3,182	0	0	4,278	0	0
21	Maze	2,873	0	0	4,560	0	0
22	Hillsborough	4,954	0	0	6,887	15	0
23	Ballyworfy	2,752	0	0	3,765	0	0
24	Annahill	4,954	0	0	6,583	0	0
25	Glasdrumman	2,519	0	0	4,002	5	0
26	Dromara	3,612	0	0	5,096	5	0
27	Ballykeel	4,042	0	0	5,806	15	0
		95,459	0	0	131,924	0	0

ENCLOSURE No. 5.

KILKEEL UNION.

No.	Electoral Divisions.	Government Value.			Poor Law Annual Value.		
		£.	s.	d.	£.	s.	d.
1	Kilkeel	3,256	0	0	4,876	0	0
2	Mourne Park	3,131	0	0	4,072	0	0
3	Greencastle	3,377	0	0	4,512	0	0
4	Ballykeel	1,776	0	0	2,624	0	0
5	Mullartown	1,950	0	0	2,798	0	0
6	Tofanny	2,258	0	0	3,409	0	0
7	Bryansford	3,138	0	0	5,008	0	0
8	Rostrevor	3,706	0	0	5,284	0	0
9	Killowen	1,365	0	0	1,819	0	0
10	Maghera	2,094	0	0	2,992	0	0
	Total	26,051	0	0	37,394	0	0

ENCLOSURE No. 6.

DUNDALK UNION.

No.	Electoral Divisions.	Government Value.			Poor Law Annual Value.		
		£.	s.	d.	£.	s.	d.
1	Barronstown	3,404	0	0	4,578	0	0
2	Louth	5,825	0	0	6,624	0	0
3	Darver	5,796	0	0	6,664	0	0
4	Lower Creggan	2,525	0	0	3,305	0	0
5	Inniskkeen	2,757	0	0	3,682	0	0
6	Upper Creggan	3,115	0	0	3,856	0	0
7	Castletown	5,450	0	0	6,493	0	0
8	Jeninstown	2,297	0	0	2,773	0	0
9	Dromiskin	5,340	0	0	6,291	0	0
10	Foughart	4,071	0	0	4,789	0	0
11	Killanny	4,034	0	0	5,031	0	0
12	Ballymascanlon	4,358	0	0	5,304	0	0
13	Castlering	4,039	0	0	4,823	0	0
14	Haggardstown	5,603	0	0	6,561	0	0
15	Drummullagh	1,329	0	0	2,049	0	0
16	Ravensdale	1,867	0	0	3,132	0	0
17	Carlingford	5,513	0	0	7,791	0	0
18	Rathcor	3,332	0	0	3,821	0	0
19	Dundalk	8,605	0	0	14,464	0	0
	Total	79,260	0	0	102,031	0	0

ENCLOSURE No. 7.
BANBRIDGE UNION.

No.	Electoral Divisions.	Government Value.			Poor Law Annual Value.		
		£.	s.	d.	£.	s.	d.
1	Banbridge	8,450	0	0	12,684	0	0
2	Dromore	5,603	0	0	7,146	0	0
3	Skeagh.	3,748	0	0	4,686	0	0
4	Quilly	4,331	0	0	5,048	0	0
5	Ardtanagh	3,421	0	0	4,178	0	0
6	Crosgar	1,909	0	0	2,366	0	0
7	Magherally	4,959	0	0	6,110	0	0
8	Tullylisk	6,643	0	0	8,799	0	0
9	Garvaghy	4,043	0	0	5,296	0	0
10	Ballooleymore.	3,563	0	0	4,912	0	0
11	Annaclone.	4,853	0	0	6,203	0	0
12	Loughbrickland	3,816	0	0	3,414	0	0
13	Glaskermore	4,092	0	0	4,792	0	0
14	Scarva	3,428	0	0	4,221	0	0
15	Ballybrick.	3,771	0	0	5,383	0	0
16	Tirkelly	2,617	0	0	4,299	0	0
17	Moneyslane	3,366	0	0	4,367	0	0
18	Ballyward	2,588	0	0	3,343	0	0
19	Leitrim	2,418	0	0	3,224	0	0
20	Mullahead.	4,734	0	0	5,514	0	0
21	Tanderagee	6,025	0	0	7,883	0	0
22	Ballysheil	3,441	0	0	3,969	0	0
23	Mullabrach	3,189	0	0	4,358	0	0
Total . .		95,008	0	0	122,195	0	0

II.—REPORT on the VALUATION of SCARIFF UNION.—By W. H. T. HAWLEY, Esq., Assistant Poor Law Commissioner.

GENTLEMEN, Limerick, March 25, 1841.

1. IN obedience to your instructions that I should make inquiry into the circumstances stated in the reports of Messrs. Haig and Deasy to exist, or to have taken place, in making the valuation of the rateable property in any of the Unions under my charge, and report the result with such additional facts and explanations as I may be enabled to obtain for the information of your Board, I beg to state that the Scariff Union being the only one in this district to which the report of Messrs. Haig and Deasy appears to refer, I have, in addition to the experience already acquired by my attendance at the Board of Guardians, obtained such further information as enables me to lay the following observations before you, and though they ought probably in strictness to be confined to the proceedings for completing the valuation in that locality, I may yet in the course of my report have occasion to revert to those of other Unions for the purpose of comparison.

2. At a meeting of the Board of Guardians held on the 1st of October 1839, about two months after the declaration of the Union, a resolution was passed that a competent person or persons should be chosen to value the rateable property of the Union, and advertise-

ments were published calling on duly qualified persons to send in tenders to be examined at the next meeting of the Board, to be held on the 29th day of the same month. Accordingly on the day appointed tenders, which had previously been received from ten valuers, were opened and taken under the consideration of the Board, and their proposals were found to be to the following effect:—

Mr. Sharp.—1*l.* 15*s.* for every 1000 statute acres, and houses at 3*d.* each.

Mr. Brown.—2*l.* for every 1000 statute acres, and houses at 2*d.* each.

Mr. James Quinlivan.—1*l.* 12*s.* 6*d.* for every 1000 statute acres, including all rateable property except the towns of Scariff and Tomgraney, for valuing which the sum of 10*l.* is required.

Mr. Wilson.—1*l.* 10*s.* for every 1000 statute acres, including all other rateable property, or a lump sum of 162*l.* if the extent of the Union proves to be under or at 108,000 acres; the valuation to be completed in six months.

Mr. Edward B. Reade.—2*l.* for every 1000 statute acres, and houses at 5*d.* each.

Mr. Sampson.—1*l.* 5*s.* for every 1000 statute acres, including all other rateable property.

Messrs. Scanlan and Malone.—1*l.* 10*s.* for every 1000 statute acres, and houses at 6*d.* each.

Messrs. J. Scanlan and D. Canny.—1*l.* 5*s.* for every 1000 statute acres, and houses at 3*d.* each.

After considerable discussion on the relative qualifications of the several candidates, Mr. Sampson was elected by a large majority of the Board on the grounds not only that his tender was the lowest in amount, but that having been constantly and extensively employed in the occupation of farming, his experience in that capacity, and his general knowledge of the qualities of the different soils throughout the Union peculiarly qualified him from undertaking the duties of the valuation, though he had not previously practised as a professional valuator. In this opinion a large majority of the Board appeared to concur, and it was arranged with him that he should commence his duties as soon as the confirmation of his appointment was received from your Board, he undertaking to complete the valuation in nine months from that period.

3. The same day on which the appointment of the valuator was made a Valuation Committee was chosen, consisting of 13 members, with powers to meet and examine and correct the valuation at the completion of each electoral division, and with instructions to refer their proceedings to the General Board for ratification. From the difficulty of procuring the attendance of the Guardians from the more remote parts of the Union it was found that the committee was but thinly attended, and the duties with which it was specially charged were finally devolved upon the General Board.

4. The materials with which the valuator was officially furnished for the prosecution of his duties were a skeleton map of the parishes forming the several electoral divisions, supplied to him by the Assistant Commissioner, (no Ordnance map being obtainable in consequence of the Government survey not being completed at the time,) and sub-

sequently a copy of the two circulars on rating and valuation issued by the Poor Law Commissioners ; for other information he was obliged to depend on the testimony obtainable from the owners and occupiers of property, who appear to have been very cautious and unwilling to afford it, notwithstanding the circular which was issued by the Board of Guardians and calling on them for assistance. The returns of the county cess and tithe composition applotments were also used by him for reference to a certain extent, but the *former* in this, as in other Unions, where it has been taken as authority, was found perfectly unserviceable, the acreable contents of the townlands in many instances being overrated, whilst in others the measurement fell far short of the actual quantity, and the impost exhibited no reference to the quality of the soil ; and the *latter*, though it afforded more complete and credible evidence of the acreage, was open to the same objection of a misrepresentation of the value, with the further disadvantage of presenting no uniformity in the valuation of contiguous parishes.

5. Placing little reliance on the scanty materials afforded by these documents, the valuator was thus thrown for dependence chiefly on his own practical knowledge and experience, and commenced the valuation in the Killuran electoral division, on the completion of which (as stated in Messrs. Haig and Deasy's report), and before the books were submitted to the Valuation Committee, he reduced his original estimate of the value of the rateable property by striking off 2s. per acre of the value from each tenement, where the acreable contents had been ascertained, and a lump sum off mountain lands where they had not. On questioning the valuator as to his reasons for making this reduction, he informed me that he considered the 2s. per acre an excess of value artificially produced by the prevalent competition for land, and which would not be fairly sustained in forming an estimate in accordance with the provisions of the Poor Relief Act, which, as he subsequently learned from the circular of the Poor Law Commissioners, contemplated a value equivalent to such a rent as would be given by a solvent tenant ; to this value he believed the defalcation of 2s. per acre had reduced it, and that the lump sum struck off the mountain lands where no acreable contents could be obtained except by estimation, had equalized the valuation over the whole as far as circumstances would admit. He explained the inquiries made by him of the valuers of other Unions, by stating his view of the necessity of a uniformity of system in the valuation of every Union throughout the county, but that he was less guided by the replies he received from these quarters in making the reduction, than by his own opinion of the actual letting value of the different occupations, formed on a careful survey of each.

6. The valuation of the Killuran electoral division was laid before the committee at their meeting on the 20th January, 1840, in its reduced form, which was even then considered too high, and the Guardians who were present, being only five in number, and all of them supporters of a low scale of valuation, directed the valuator to confine his estimate in future to a maximum rate of 25s. per acre for land of the best quality in all parts of the Union, except in the vicinity of the towns of Tulla and Killaloe, where the land is more valuable from local circumstances and an improved system of cultivation, but not in quality superior to that in other parts of the Union.

These instructions of the Committee appeared to the valuator to be so repugnant to the spirit of the Act of Parliament, so contrary to his own opinion of the mode in which the valuation ought to be conducted, and so unfair in principle, that he refrained from acting upon them, and continued to regulate the valuation by his own judgment. At the meeting of the Board on the 14th of March, when the valuation of the Killuran electoral division was again brought under the consideration of the Guardians, a resolution was passed though not unanimously, that the valuation of that division should be reduced one-sixth; this was accordingly done by the valuator to satisfy the Board, though he did not intend to adhere to it, nor did he use that standard in valuing the other portions of the Union; at this meeting I was not present, but having been referred to by Mr. Sampson for instructions how to act under the circumstances, I directed him to proceed in the valuation, and to observe the same scale with which he had originally commenced, till I had an opportunity of meeting the Guardians and explaining the intentions of the Legislature.

7. I attended the meeting of the Board on the 29th of April for the purpose of interfering to check the illegal course which the Guardians appeared to be pursuing, and on that, as on every other occasion when I have been present, explained to them fully the principles upon which the valuation ought to be made, and pointed out to them, in the most forcible manner I was able, the consequence of adhering to a system clearly at variance with law and equity. I regret, however, I am obliged to state that my remonstrances were disregarded, and a resolution was passed, not only confirmatory of the irregularity against which I had protested, but extending its effects to all the other rateable property in the Union. The entry made in the minute-book that this resolution was passed with the concurrence of the valuator is a mis-statement; having myself taken copious notes of the proceedings at the time, on referring to them I find that he expressed his dissent to them in the most positive terms, and my recollection of the circumstance corroborates the testimony of my notes. Mr. Sampson does not, however, very correctly report the instructions I gave him on that occasion. When he referred to me for advice how he was to act on this determination of the Board, I observed to him that he was to consider himself as the servant of the Board, but I qualified the observation by explaining to him that the Guardians had no right or power to oblige him to give way to them in opinion on points where he himself felt satisfied of the correctness of his estimate; and the position in which the valuator and the Guardians stood relatively to each other, in case of a difference of opinion arising between them, had already been explained to him in my letter to the clerk of the Union on the 12th March, 1840, which will be found at page 70 of Messrs. Haig and Deasy's report. An opinion to the same effect had also previously been conveyed to the Board by the Poor Law Commissioners in a letter dated 28th March, 1840, in which they were advised "that although the Guardians are responsible for the valuation, they should not interfere with the valuator's estimate in any particular case, if it shall be in a fair relative proportion to the valuation of other similar properties; and as a general rule the Guardians should avoid any exercise of their authority over the valuator which might lessen his responsibility under his contract, or the force of his testimony hereafter in appeal cases,

but if they shall distrust his estimate in many cases it might be advisable to intimate that he will be required to give in the valuation on oath before the Assistant Commissioner."

8. On the 20th June I again attended the Board, when the valuation of the Scariff electoral division was given in by the valuator and examined by the Guardians, who considered it too high. The value of the rateable property in this division it appeared had been estimated by the same standard as that fixed by the valuator previously to the deduction of one-sixth, and during the discussion which arose as to the propriety of making a reduction, I took the opportunity of again inquiring of Mr. Sampson whether he considered the valuation a fair one, if the deduction of one-sixth, as proposed at the former meeting, were effected, when he again denied in the most positive terms that the valuation after such a deduction would be either legal or just. Nothing worthy of notice occurred at the meeting of the Board on the 20th of July, at which I was present, beyond the passing of a resolution that the Valuation Committee should meet from day to day until they had inspected and regulated the valuation of the entire Union on similar principles, *i. e.*, the reduced scale. At the meeting on the 18th of August, at which I was also present, the valuator attended and gave in the valuation complete; a general revision of the books was thereupon agreed on, and the valuator was directed to make a fair copy of them to be laid before the Board at its next meeting on the 12th of September. By this resolution it was intended that the books should be made out on the reduced scale, though the intention was cautiously concealed under the word "revision," in consequence of my remonstrating with the Board on the illegality of their proceeding. At the following meeting a fair copy of the valuation, prepared according to the above stated directions, was accordingly laid before the Board and adopted.

I attended again on the 10th of October, and on that occasion it was agreed by the Board that the books of the valuation on the reduced scale should be exhibited to the public, under the provisions of the 69th section of the Poor Relief Act, for 21 days, in the town of Tomgrany; such exhibition to commence on the 20th of October, in order to give the rate-payers an opportunity of making objections to any part of the valuation by which they might consider themselves aggrieved. The books were accordingly exhibited, and the clerk attended to register the objections of the rate-payers, who did not exceed more than 30, and very few of this number attended before the Board afterwards to substantiate the grounds of their appeal, which appear principally to have been mis-statements of quantity, and too high an estimate of the value of their holdings. The objecting parties were, with only one exception, occupiers, and the owners of property seem to have declined taking advantage of the appeal offered to them on this occasion, from the hopelessness of obtaining redress from the Board of Guardians. My next attendance at the Board was on the 1st December, when, on looking over the books, I discovered that Mr. Sampson had rated a great number of the occupiers jointly who occupied separate tenements, but enjoyed a right of mountain pasture in common, which would have had the effect of disfranchising the greater number of them. I thereupon directed him to make a separate valua-

tion of each occupation, and to make an adjustment of the mountain tracts between the several tenants, in proportion to their respective interests.

I again attended the Board on the 26th January, 1841, to make inquiries into the grounds of a memorial against the valuation which had been presented to the Poor Law Commissioners by certain owners of property in the Union, to which I shall presently advert, when a last effort was made by the more rightly judging portion of the Board to establish the valuation on a fair and equitable footing, and a motion was made to the effect that Mr. Sampson's first valuation should be adopted; this however was met by the opposing party, as on previous occasions, by an amendment, "That the valuation should stand as reduced," which was carried by a large majority, in defiance of the most urgent remonstrances on my part. In consequence of this decision of the Board, I considered it my duty to examine the valuator on oath as to his opinion of the valuation, which had thus been definitively fixed by the Guardians, and the following is the affidavit which he made before me in their presence.

"The affidavit of John Sampson, valuator of the Scariff Union, made before me, W. H. T. Hawley, Esq., Assistant Poor Law Commissioner, the 26th day of January, 1841, who states as follows:—

"I am valuator of the Scariff Union, and I do hereby make oath and declare that I have completed a valuation of the rateable property in the said Union, to the best of my ability and judgment in accordance with the provisions of the Poor Relief Act, and which I consider to be a fair and equitable valuation of such property, but which has been rejected by a majority of the Board of Guardians. And I further make oath and declare, that I have since completed a second valuation, in which one-sixth part of the value is deducted from the rateable property, by the direction of such majority of the Board of Guardians, but that such valuation, in consequence of the deduction so made, which has been done without my concurrence, is illegal and unfair.

"JOHN SAMPSON.

"Sworn before me the day and year above written,

"W. H. T. HAWLEY."

9. The following is the memorial against the valuation made by the owners of property in the Union, to which I have alluded to above.

"To the Commissioners of Poor Laws.

"The Memorial of the Undersigned Proprietors of Lands in the Scariff Union.

"That memorialists are greatly aggrieved by the valuation lately made of the Scariff Union, and as they are advised the Poor Law does not afford any effectual remedy by appeal against an improper valuation of an entire Union, inasmuch as it seemingly would require that every individual rate-payer should be served with a notice to that effect, a proceeding utterly impossible, memorialists beg to solicit redress from your Board, to which the legislature has intrusted the absolute control of the system.

"Memorialists beg to state that the great majority of the Guardians consist of small farmers, who were early aware that a low valuation would remove the tax from themselves, and of their power under the

Act to control the valuator. That soon after the commencement of the valuation, and when the first electoral division, Killuran, was submitted to the Board, the majority voted, with the concurrence of the valuator, who is himself a farmer paying rent, that one-sixth should be deducted wholesale from that valuation, which was itself far below the letting value to solvent tenants; and the valuator was desired to keep that reduction in view in estimating the remainder of the Union. That subsequently, when the valuation of the entire Union was completed, the majority of the Guardians voted that it should be revised, which, though in point of fact a general term, was carried into effect by taking off one-sixth from the entire valuation, using it solely to avoid the illegality of naming the amount. New books were accordingly made out at the reduced rate, and the same majority voted 50% beyond his contract and agreement to the valuator.

“The effect of this mode of managing a valuation has been truly singular, and would be ludicrous but for the extremely unjust and oppressive consequences to which it must tend.

“The first effect has been to remove from the majority of the Guardians themselves the payment of almost any portion of the tax, as at a rate of 5*d.* in the pound, twelve of them united would only pay about 19*s.*, one would only pay 2½*d.*, and two are not rated at all. Yet, forming a majority, they have the exclusive control of the funds, to which they contribute nominally.

“Another consequence has been the virtual disfranchisement of every 10% and 20% freeholder in the Union. They are almost all represented as having no property whatever, although a great many of them are highly respectable and wealthy.

“Again, memorialists have to complain of the manner in which rate-payers are accumulated by the valuation having classed as joint tenants all under-tenants, and also all persons having a right of commonage, although their tenements were otherwise perfectly distinct. Thus 64 persons are returned as rate-payers and joint tenants on Cross-west, their joint rate being 8*s.* or about 1½*d.* each, though, in point of fact, only a few of them are tenants of Lord Clanricarde, but under-tenants, and should not be rated with others, if at all. By this accumulation of voters the protection afforded to the *bonâ fide* rate-payers by the legislature, in the election of Guardians, is rendered nugatory. The unfairness, confusion, and injustice of such a system, are too apparent to require further observation.

“Memorialists beg to submit a few instances of this extraordinary valuation, the whole of which is equally absurd. Derrygill Oakwood, forty years' growth, 640 acres, is set down at 33%, or about 1*s.* an acre. A mountain tract, called Alleendeerea, of 4304 acres, valued at 10% a-year, or three farthings an acre. The entire electoral division of Ballinakill, containing 31,539 acres, 638 rate-payers, is only valued at 1051%, or 8*d.* an acre, merely the sum calculated by the Commissioners on the rate necessary for the support of the poor; the whole of which rate, at 5*d.* in the pound, being 24*l.* 3*s.* by the proprietors, and 2*l.* 2*s.* by the tenants, although Lord Clanricarde's tenantry hold in general under very old valuable leases. The Inland Steam Company's stores, docks, &c., which have cost many thousand pounds, are valued at 39%. Valuable houses are valued below their ground-rents, and

farms for which several thousand pounds have been paid, are valued below their small head rents. In fine, although the valuator has declined to say what the valuation of the entire of the Union may amount to, yet memorialists believe it will not exceed 30,000*l.*, which would require a rate of 4*s.* in the pound, to support the workhouse built for 600 paupers, but this 4*s.* falling exclusively on the landlord's moiety, and no allowance for incumbrances, would in fact be equal to 8*s.*, and would amount in many cases to confiscation of their property, and in all be utterly repugnant to justice and the intentions of the legislature. Farms also, lately let to very solvent tenants, are valued at half their rents.

"Memorialists therefore pray the Commissioners will take this case into their consideration, and afford such relief as the case requires.

"JOHN WESTROPP, Rector and Vicar.

J. S. PURDON, D. L. and J. P.

THOS. BROWNE, D. L. and J. P.

JAS. MOLONY, D. L. and J. P., Kiltanon, Tulla.

HENRY BUTLER, Castle Crine, Six Mile Bridge.

FRAS. GORE, J. P.

THOS. B. BRADY, Clerk, Raheen, Killaloe.

FRAS. DREW, J. P.

PHILIP READE, J. P., Clare and Galway, Wood Park."

The statements in this memorial, though in some respects erroneous, I found to be generally correct.

The memorialists are in error when they state that the valuator concurred with the majority in reducing the value of the rateable property one-sixth, a refutation of which assertion will be found in a former part of this Report.

One effect of the reduction, as stated by the memorialists, has been to remove the greater portion of the burden of the poor-rate from the shoulders of the Guardians who compose the present Board, though it does not appear that two of their number are not rated at all. Four of their body are rated in the following proportion with their landlords, at 5*d.* in the pound.

	<i>s.</i>	<i>d.</i>
Mr. Michael Crotty, own rate . . .	2	1
landlord's ditto . . .	7	1
Mr. Patrick Crotty, own rate . . .	0	2½
landlord's ditto . . .	2	2½
Mr. John Costelloe, own rate . . .	1	9¾
landlord's ditto . . .	7	6½
Mr. Patrick Corbet, own rate . . .	2	7
landlord's ditto . . .	8	1½

Another effect of the reduction of the valuation is perceptible in the diminution of the value of the 10*l.* and 20*l.* freeholders.

The classification of many of the rate-payers as joint tenants, though holding separate tenements, existed as a cause of complaint at the date of the memorial, but the objection has been removed by the explanations which I made to Mr. Sampson at the meeting on the 1st December, 1840, and the occupiers in such cases are now rated separately.

On turning to the entries made in the books of the valuation of the occupations quoted by the memorialists, as instances of the low standard of valuation, I found Derrygill containing 648 acres, valued at 33*l.* 6*s.*, which appears to be about the worth of the property, most of it being poor mountain land, not planted, and the whole of the property under wood will not exceed in extent 40 acres.

Alleendeera by the valuator's estimate contains only 3304 acres, instead of 4304, as stated in the memorial. Nearly the whole of it is a shaking bog, and consequently valueless.

The whole of the electoral division of Ballinakill is composed of mountain and bog. It is correctly described in the memorial as to extent, but the value ought to be stated at 1067*l.* instead of 1051*l.*, which appears on inquiry to be its full worth.

The valuator was prevented, at the period when the memorial was drawn up, from declaring the total value of the rateable property in the Union, in consequence of the Guardians vexatiously withholding from him his field-books, before he had completed the castings; this however no longer remains as a ground of complaint, and the value under both valuations is declared as follows, viz.,

	£.	s.	d.
Original valuation . . .	46,625	14	0
Reduced valuation . . .	38,854	15	0

The total acreable quantity of the Union is 159,708*A.* 2*R.*

The rate on the original valuation will amount to 971*l.* 7*s.* 4½*d.*, on the reduced valuation to 809*l.* 9*s.* 5¾*d.*, at 5*d.* in the pound.

10. The last meeting of the present Board took place on the 20th instant, and I attended for the purpose of again urging on the Guardians the justice and propriety of amending the valuation, assuring them that persisting in their present course would eventually oblige the Commissioners to set aside the valuation altogether, and cause them to direct a new one to be made by valutors of their own appointing.

This declaration appeared to produce no effect upon the majority of the Board, some of whom expressed their determination of resisting any alteration to the last; and the proceedings of the meeting terminated with a notice, given by one of the ex-officio Guardians, of a motion, at the first meeting of the new Board, for rescinding the resolution of the 26th January, 1841, "The valuation as it now stands, with one-sixth taken off, shall be the valuation of the Union."

11. Having given a detail of the proceedings under which the valuation of the Union was conducted and finally settled by the Guardians, I will next proceed to make a few general observations, founded on the experience acquired by my official connexion with the Union; and the information gained from private individuals, upon whose evidence I can place reliance.

12. As regards the election of the valuator, I have reason to believe that though applications were made from persons highly qualified to undertake the duties of the office, the majority of the Guardians who attended the meeting at which the election took place, came there pre-determined to appoint a person from their own locality, and practising the same profession as themselves, under the expectation of being enabled to exercise an influence over him in the discharge of his duties, and to this feeling I attribute the appointment of an assistant to the

valuator, which was made soon after his own appointment, for whose services he was allowed an additional remuneration of 50*l.*, and on whom, as I am informed, the greater part of the labour of making the valuation was devolved, though he was not considered immediately responsible to the Guardians for the correctness of his valuation, and Mr. Sampson was fully able to do the duty himself, without such assistance. But the event has proved that the Guardians were unable to coerce the valuator to sacrifice his judgment to their own interested views, and he appears to have formed an honest, if not an accurate estimate of the value of the rateable property, before the Board interfered to reduce it by one-sixth.

13. In commencing the valuation, the valuator and the Board appear to have concurred, ostensibly, in a wish to conduct it on the principles laid down in the Poor Relief Act, and to have issued the circulars to owners and occupiers of property, at page 72 of Mr. Deasy's report, in order to create the same impression abroad, as well as to solicit co-operation, and I am of opinion that the former kept that object steadily in view at the commencement of his labours. The point in which he appears chiefly to have gone astray is in taking off 2*s.* per acre from his original valuation of the electoral division of Killuran, which was to be the standard for the rest of the Union. If this were done, as he represents, by a reference to the valuations in other Unions, his valuation can only be considered as a comparative, and not an actual estimate of the value of the rateable property as intended by the provisions of the Act. He appears to have committed another error in assuming (when forming the basis of his valuation) that the tenants on the landed portion of the rateable property are in the habit of eating butter every day, and meat two or three times a-week. This estimate of the mode of living of persons in this class of society is considerably over-rated, the butter being invariably sent to market, the pigs sold to pay the rent, and meat not being tasted by them oftener than twice or three times in the year. For these reasons I consider his valuation to have been too low, even before the reduction was made by the Guardians, and that had he retained the 2*s.* per acre, it would have approximated more nearly to a correct estimate of actual value. If the valuation for the tithe composition is to be taken in any degree as an authority, it will corroborate this opinion, as it is found to be higher than the original valuation made by Mr. Sampson. The rents also are almost invariably higher, but they should be very cautiously admitted as evidence of value, as they are generally considered to be excessive, in consequence of the number of small holdings and the competition for land. Under all circumstances, the valuation as originally given in, if not actually brought up to the legal standard, would notwithstanding have satisfied both the owners and occupiers of property, but for the factious opposition which it met with at the Board of Guardians.

14. The Guardians commenced their proceedings for the valuation by issuing a public declaration of their intention to conduct it on the principles laid down by the Act of Parliament, that is to say, by fixing it at the reasonable letting value. And what was the first step taken to carry out this principle? To direct the valuator to assume 25*s.* per acre as the maximum value of the arable land throughout the whole Union (with the exception of two localities situate near market towns), although it was well known to them that a great portion of the land

of this description was worth considerably more, and would fairly command a rent exceeding that amount. Their next step, on the completion of the first electoral division, was to direct the valuator by one indiscriminate sweep to take off one-sixth from the whole of the rateable property comprised within it, without reference to any of those circumstances which usually constitute a criterion of distinctive value; they then instructed him to rate the whole of the Union on the scale thus arbitrarily established, and by so doing prejudged the value of property on which neither themselves or the valuator had set their foot, and of the quality, situation, and capabilities of which they could not at the time have formed any correct opinion. Their reasons for these proceedings were stated in the most undisguised manner to be the throwing of the greater proportion of the burden of the rate on the landlords, and the alleged increased and increasing county taxation. On sifting this allegation, by inquiry I find it cannot be supported, for, comparing the last levy just paid in the barony of Tulla Lower with the one at a similar period two years since, it appears that it is nearly 1s. 3d. per acre less now, and 1s. less than last year. Such too, I am informed, is the case in the barony of Tulla Upper, so that the taxation is actually on the decrease, contrary to the evidence of the witnesses examined by Mr. Deasy.

15. On examining the books, the effects of the reduced valuation are exhibited in a striking point of view by the very unfair division of the rate between landlord and tenant, nearly three-fourths of the burden being thrown upon the former throughout, and instances occur where whole columns of the latter appear entirely exempted from any contribution; they are thus disqualified from exercising the elective franchise for the purposes of the Poor Law, and parliamentary electors will be seriously affected by the same cause, should the rating under the Poor Law be fixed by any future enactment as the basis of that franchise.

16. It was stated by Mr. Reade (one of the witnesses examined before Mr. Deasy) that the valuator had not only lowered the valuation of the whole Union one-sixth in the first instance, by adhering to the standard of the Killuran electoral division in its reduced form, but had subsequently, by taking off another sixth, after the valuation was completed, actually reduced it one-third. This has been satisfactorily explained to me by Mr. Sampson, who states that he conducted the whole of the valuation on the original scale of the Killuran division, which he never reduced, though directed to do so by the Guardians, and that the only deduction he made was one-sixth from his estimate of the whole Union, after the valuation was perfectly completed.

17. On a comparison with some of the other Unions in the district under my charge, the valuation in that of Scariff will be found proportionally the lowest, after making allowance for the large tracts of nearly unprofitable mountain land which it contains. There is also a greater disproportion in the division of the rate between landlord and tenant in this than in other Unions; but it must be observed that the Ennistymon Union is the only Union in the county of Clare which I have been able to bring into direct comparison with it, where the valuation, I have every reason to believe, has been very fairly made; and the state of the land as to cultivation and other particulars in nearly the same. (See Appendix A.)

18. In conclusion, I have to observe that the manner in which the

valuation of the Scariff Union has been conducted by the Board of Guardians, forms an exception to that of any other Union in the district. In the Kilrush Union, an agitation, founded on a combination against the landlords, was created out of doors, with the view of influencing the Board of Guardians to fix a low standard of valuation, but it signally failed in its effects, through the firmness of the valuator and the influential portion of the Board, and though the excitement so raised caused nearly 4000 rate-payers to register objections to the valuation, scarcely 300 appeared before the Board to substantiate appeals which, on examination, were generally found to be frivolous and ungrounded. The proceedings of the Boards in other Unions have generally been of a highly satisfactory nature, and though the valuations in all will be found below the rent actually given which is usually high, owing to the competition for land, still they exhibit a tolerably accurate estimate of the net annual value, or of the rent at which, one year with another, they ought reasonably to let to a solvent tenant, so as to enable him to make a fair profit on his holding; and a cordial co-operation between the valuator and the Guardians has in every instance produced a result satisfactory, if not to all parties, at least so to the majority of the rate-payers. The Scariff Union is a solitary instance in the district of a body of functionaries, chosen to be the Guardians of the interests of the rate-payers, as well as of the poor, betraying the trust reposed in them, by favouring one portion of their constituents at the expense of the other, and should the measures instituted by the old Board, for establishing an unfair and unequal valuation, be persevered in by the new, I shall consider it my duty, as a public officer under the Commission, to call upon your Board to exercise the authority delegated to you by the Poor Relief Act, by directing a fresh valuation to be made by valuator of your own appointment.

I have the honour, &c.,

W. H. T. HAWLEY, *Assistant Commissioner.*

To the Poor Law Commissioners, Dublin.

APPENDIX A.

Union.	Average Value of Arable Land.	Average Value of Pasture.	Average Value of Mountain Tracts.	Average Rent of Arable Land.	Average Rent of Pasture.	Average Rent of Mountain Tract.	Proportion of Arable to Pasture and Mountain.	Proportion of Rate Payable by Landlord.	Total Amount of Acreage.	Total Amount of Net Annual Value.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.				£.
Limerick	1 3 6	0 16 6	0 1 8	1 6 0	1 6 0	..	1-3rd.	3-5ths.	185,548	164,922
Newcastle	1 10 0	0 16 0	0 4 8½	1 9 0	0 15 9	0 4 9½	1-3rd to Pasture	1-half.	182,087	113,777
Kilmallock	1 1 6	1 3 7	0 1 6	1 9 0	1 11 1	0 2 6	1-7th to Mountain.	2-3rds.	167,253	178,292
Tipperary	1 0 0	2 10 0	0 2 0	2 7 6	2 7 6	0 2 0	1-4th.	2 3rds.	..	..
Cashel	1 4 0	2 5 0	0 7 6	1 15 0	2 15 0	0 13 0	4-5ths	3-5ths.	161,890	138,460
Scariff	0 12 6	..	0 0 8	1 8 0	..	0 1 2	1-4th.	{nearly 3-4ths.}	159,708	46,625. Low Valuation,
Ennistymon	1 10 0	2 2 0	0 8 0	1 0 0	2 6 0	0 10 0	1-5th.	3-5ths.	..	38,854.

III.—REPORT ON the VALUATION of the BALROTHERY UNION.—By
RICHARD HALL, Esq., *Assistant Poor Law Commissioner.*

GENTLEMEN,

Dublin, 19th April, 1841.

IN pursuance of your desire, I have carefully perused the general report of Messrs. Haig and Deasy relative to certain valuations for poor rates in Ireland, as well as their special report on the valuation of the Union of Balrothery, the only Union of those referred to by them that I am officially connected with.

As I did not take charge of the Union of Balrothery until the valuation had been made, I can add little or nothing to the report of Messrs. Haig and Deasy of the proceedings by which the Board of Guardians endeavoured to give effect in this particular to your instructions and the provisions of the Irish Poor Relief Act. Messrs. Haig and Deasy have had access to all the sources of information of which I have been able to avail myself, and the result of my inquiries, so far as relates to the history of the valuation, is the same as theirs. The members of this Board of Guardians appear to me to have bestowed unusual time and consideration upon this department of their duties; and from their character and intelligence, of which I have had abundant means of judging, I cannot acquiesce in the statement that they “overruled the valuers, and effected a revision of the valuation in a manner never contemplated by the Act, lowering it without adhering to any fixed rule.”—(See Gen. Rep. p. iv.) Nor can I assent to the inference implied by the assertion, that the valuers “were able to furnish plausible arguments in support of their opinion, that the valuation had been framed on principles in accordance with the Act;” for I am disposed to believe that they could give not merely plausible, but sound and true reasons for their opinions; although, on the other hand, I should hardly concede to them the merit of “unimpeached skill” (see Special Report, p. 4.), in reliance upon which Messrs. Haig and Deasy arrive at a conclusion quite the reverse of favourable to the “skill and integrity” of the Board of Guardians. It is certainly true that the Board did considerably reduce the valuation after it had been presented by the valuers; and it is true, as stated in the Special Report, p. 2, that the valuers declined to sign a declaration that the valuation, after it had been revised, was in accordance with the provisions of the Act and the instructions of the Commissioners; but these facts denote, in my opinion, nothing more than that a different estimate was taken by the Board and by the valuers of the net annual value of the property, and not that a different principle was adopted by these two parties in making that estimate. That such was the true state of the case appears from the Special Report p. 2, in which Messrs Haig and Deasy inform us that “great difference of opinion appearing between the valuers and the local committees in respect of the value of the tenements, on the 24th of February, 1840, the Board passed a resolution by which the valuers were directed to use diligence in availing themselves of the local knowledge of the Valuation Committees.” So that the discrepancies existing between the unrevised and the revised valuation are only conclusive one way or the other, according as greater weight is allowed to the opinion, that is to the skill, judgment, extent of informa-

tion, and integrity of the valutors or of the Board of Guardians. Both parties, as I believe, proceeded upon the same principle; they differed as to its application in the particular instance; and the decision between them should be in favour of that party which is (to borrow a phrase from your instructional letter on valuation, par. 37) more "practically conversant with the letting value of land and houses," in the locality.

Taking it for granted that the Board and the valutors adopted the same principle of valuing, the important question is, Did they adopt the right principle? in other words, did they adopt the principle of the Act? It may also be asked whether they adopted the principle involved in the instructions of the Poor Law Commissioners, and whether the Commissioners have apprehended correctly the principle of the Act, and truly expounded it in their instructions.

It is not quite plain to me whether Messrs. Haig and Deasy would answer the last two questions in the affirmative or the negative; for though they in some places speak of the instructions of the Commissioners as of similar import with the provisions of the Act, yet they give a construction of those provisions widely differing from the construction held by the Commissioners.—(See Gen. Rep., pp., iv. and v.) Again, while they speak of the valutors of the Balrothery Union as "men of unimpeached skill and integrity, and without any possible motive to misrepresent the value of the property in the Union," (see Spec. Rep. p. 4,) they still describe them, together with other valutors generally, as proceeding, under the directions of the Poor Law Commissioners, in a manner which they could not prove to be in accordance with the Act; and they finally state that the Act has not, in their opinion, in respect of the test of value, been pursued in any one of the Unions which they have visited.

The conclusion to which this brings me is, that the construction put upon the 64th section of the Act by the Board of Guardians, by the valutors, and by the Commissioners, under whose instruction and guidance they have acted, is at variance with that put upon it by Messrs. Haig and Deasy.

This variance is stated and dwelt upon by Messrs. Haig and Deasy in their General Report, pp. iv. and v., and it seems to consist principally in this, that they will not admit that the word "reasonably" in the Act of Parliament can have any reference, however remote, to the amount of the rent; but they insist that the word shall be strictly confined to the expectation of realizing the rent demanded. The valutors, the Guardians, and the Commissioners hold, on the other hand, that so to restrict the meaning of the clause renders the word "reasonably" of no use at all; upon such a construction the intention of the Legislature would have been more clear had the word "reasonably" been omitted, for it never could have contemplated an unreasonable expectation; that the other phrases of the clause must not be excluded from view; and that "one year with another," "expenses necessary to maintain it (that is, the tenement) in its actual state," and the probable annual average cost of the repairs," &c., cannot but imply a degree of permanence in the occupation, and a certain duration of the mutual relation between landlord and tenant, which would be inconsistent with the supposition that an amount of rent was to be exacted for one year, without any

consideration of the condition in which the tenant who managed to pay it would be left at the close of that period. It appears to those who give a more extended effect to the word "reasonably," that it would be unreasonable to expect to obtain "from year to year," "one year with another," a rent which, under the circumstances of the case, it would be unreasonable to demand, that is to say, an unreasonable rent; furthermore, that, although "reasonably," and "probably" are not identical terms, as the construction of Messrs. Haig and Deasy would make them, still one ought not to consider it probable that an unreasonable rent would continue to be paid; so that even had the word been "probably," instead of "reasonably," still the "reasonableness" of the rent must have been taken into the consideration of what might be "expected." I do not deny that this construction of the clause in question leaves an indefinite space up and down which the opinions of valuers may range in forming an estimate of the net annual value of specific hereditaments; but I contend, nevertheless, that it is the right construction, and the only one that is consistent with the purposes for which the valuations were made; for if the actual rent that could be obtained were the test of value, according to which the rate is to be imposed, this consequence would follow—wherever by competition, or other local or accidental causes, the rent of tenements is raised to an extreme amount, there the burden of the poor rate would be proportionably heavier than in other places; the same would be the case as between different classes of tenements; and in effect the very small holdings, the rent of which is by competition in some places raised so high, that the occupier can hardly live and pay it, would be burdened by an amount of taxation far greater in proportion than attaches to the tenements of a superior class, the rent paid for which is more nearly identical with their intrinsic value. If we let go the principle of reasonable rent, we incur the mischief of excessive and unequal taxation.

It appears to me that the same course of reasoning is applicable in viewing the question with reference to its bearing on the possession of political privileges, to which point of view you have expressly directed my attention.

But before quitting the consideration of the subject generally, I would wish to guard the construction for which I contend against being pushed to an unfair and injurious extreme. I am very far from asserting in behalf of Boards of Guardians, or valuers, or Commissioners, that they are competent to decide upon "the moral duties of landlords to their tenants;" nor would I, by way of simplifying the proceedings of Guardians and their valuers, enact that "the just rent between landlord and tenant" should be the criterion of value. I cannot believe that the Board of Guardians of the Balrothery Union have assumed the right of sitting in judgment on the landlords of the district, and have lowered their valuation only because, being "farmers" and "elected by the peasantry," they could not be compelled to prepare a public record declaring the land to be of a net annual value which they consider an unjust value for landlords to set upon it."—(See Gen. Rep., p. v.) I am persuaded that they intended no censure, no charge of injustice; and that they are disposed to act fairly and honourably up to the principle to which it is their duty to adhere, and which their good sense and intelligence must have enabled them to discover.

You request me to state whether I consider the valuations are on the whole so accurate as to constitute a fair and equal basis for the franchise? I should say that while an uniformity of principle pervades them all, they require to be carefully compared with each other, revised and amended before they can be considered sufficiently accurate as a whole for constituting such a basis of the franchise. In my opinion, Boards of Guardians, holding the same principle of valuing, have differed widely in applying it in their respective Unions. The Balrothery Union affords an instance of what is admitted to be a low valuation; the Celbridge Union exhibits a high valuation as compared with that of property similarly circumstanced in other Unions. I believe that in the Celbridge Union the value assigned to the several tenements is much nearer the actual rent than in the Balrothery Union; in many instances it was, when the valuation was presented by the valuator, above the rent; and the Board of Guardians having resisted a proposal to reduce the whole valuation by a per centage (which proposal, be it observed, was made by a very opulent and extensive proprietor of land in the Union,) addressed itself to the task of revision with the utmost assiduity and care, taking the items which had been objected to during the public exhibition of the valuation for 21 days one by one, and dealing with each separately. In this way, the true definition of net annual value being kept steadily in view, the whole valuation was revised; and the result upon a balance of the reductions and augmentations is, that the aggregate value has been reduced from 131,000*l.* to 130,760*l.*, being a difference of only 240*l.*

I have no doubt that the constituency in the Celbridge and Balrothery Unions would be very different, both as to numerical proportion to the whole population and as to opulence, if the Parliamentary franchise were governed by the same amount of rating in both. If that amount were fixed with reference to the Balrothery Union, a class of tenants would be included in the Celbridge Union that would have been purposely excluded in that of Balrothery; if, on the other hand, the standard were taken in the Celbridge Union, very many tenants in that of Balrothery, equal in respectability and substance to those on whom the franchise would be conferred at Celbridge, would be left without votes. So again, if the present valuation in the Balrothery Union were adopted as the basis of the franchise, the constituency in that Union might be afterwards greatly increased by making the net annual value approximate towards the actual rent. I do not doubt that similar inequalities exist between many other Unions; I am aware that in the two Dublin Unions such is the case; and though I do not forget the opportunity which the periodical making of rates will afford for revising the valuations in each Union, I still am decidedly of opinion that some general and central supervision and control is requisite to make them available for so important a measure, and one which will be general, and should be uniform, in its operation. Where equality of rights is the end desired, the means should not be left altogether to the independent agency of 130 local Boards. The ordinary connexion by which each Board is united with the Board of the Poor Law Commissioners is, in my opinion, inadequate to this peculiar occasion; the action of the Commission, transmitted through so many channels of communication, will not be sufficiently prompt and uniform. Instruc-

tions, or even orders, issuing from one and the same source may be carried into effect very differently by different bodies of executive and subordinate agents. A power should reside, either in the Commissioners or elsewhere, of revising and amending valuations, or of making new valuations where necessary; and it should be imperative on the Boards of Guardians to accept and act upon the valuations so made, or revised and amended. I admit most fully that on all ordinary occasions the powers entrusted to the Commissioners ought to be exercised in concurrence with, and through the instrumentality of the Boards of Guardians, yet the special object in view seems to call for a departure from the ordinary course. In order that the influence of local, political, or private feeling and interest may be kept from bearing upon the valuations, it is desirable, I may say necessary, that all operations intended to prepare and perfect them as the base of the Parliamentary franchise should originate at a point sufficiently removed from the field of action to command the whole of it at once; and to ensure an exact accordance with the intention of that central authority which is made responsible, I think that no local Board should intervene between it and the paid agents employed in giving effect to its orders and instructions.

The provisions of the 66th section of the Irish Poor Relief Act are not sufficiently comprehensive to admit of such proceedings on the part of the Commissioners, in respect of the valuations, as are contemplated in the above remarks. But if they were enabled by an enlarged enactment to take such measures as appear to me to be requisite for making the valuations accurate and fair, and equal in relation to each other, I could state with less hesitation, in reply to your question, that I do consider the Poor Law valuations a proper basis for the Parliamentary franchise.

I have, &c.

RICHARD HALL.

To the Poor Law Commissioners.

IV.—REPORT ON the VALUATIONS of the UNIONS of BANDON and FERMOY.
By W. J. VOULES, Esq., *Assistant Poor Law Commissioner.*

GENTLEMEN,

Cork, March 27, 1841.

PURSUANT to the directions contained in your letter of the 3rd instant, I proceed to furnish you with such information as I have been enabled to obtain in explanation of the errors and discrepancies reported by Messrs. Haig and Deasy to exist in the valuations of certain Unions, comprising those of Bandon and Fermoy, under my charge.

As Messrs. Haig and Deasy have not furnished any separate Report in reference to the above-named Unions, I have addressed my attention to those observations in their General Report, which directly refer to them.

As regards the Bandon Union, I have gone through the Report with the valutors, examining them, and noting down their observations upon each paragraph as it occurs, and I have the honour to enclose

these notes, signed by the valuator. I trust that their perusal will satisfy your Board that, as regards this Union, the principles of the Act and the instructions of your Board have been duly observed.

In reference to the Fermoy Union, I consider that the observations of Messrs. Haig and Deasy may apply more nearly to the scale of valuation adopted.

The valutors of this Union, though highly intelligent, are not professional men; they are residents in the Union, and the scale of their valuation has been deemed not only by me, but by many of the Guardians, below that required by the Act, and efforts have from time to time been made to raise it to the proper standard. It will be obvious that the proprietors, in making these attempts, are liable to the imputation of desiring to throw a larger portion of the rate upon the occupiers, and to keep up their rents, and they appear to me to have abstained from taking any decisive steps to effect an alteration in the scale, from mistaken motives of delicacy. For myself, having taken much pains to inculcate the true principles of valuation, and having been assured that they have been observed, I could no further press an alteration which I had no data for requiring, and which was not urged to completion, by those whose local knowledge and interests render them more competent to estimate the supposed discrepancies.

Circumstances have, however, since transpired confirmatory of the impression that the valuation of this Union is too low. The Guardians of the Mallow Union, in which after some difficulty and discussion the valuation has been raised to a standard more nearly approaching to the true scale, have resolved "that they consider their valuation too high when compared with the neighbouring Unions."

I abstain from offering any remarks upon the valuations of other Unions in my district, as they have not yet come under the inspection which is proposed.

I am, &c.

W. J. VOULES.

To the Poor Law Commissioners.

ENCLOSURE in foregoing REPORT.

BANDON VALUATION.

March 18, 1841.

Recognize instructions to have been in the terms of the Act. We have always taken this view in our valuations, and no other.

The word "reasonable" was applied by us to what the tenant could pay and continue to pay.

Rents were never adopted by us as a criterion, as they vary so much; some landlords exact a promise, which tenants will readily give to get possession, to pay a rent of 50*l.* per cent. above the value; others let their land fairly, so we could not be guided by rents. We looked at the property with a determination to fix as the value what a solvent tenant could afford to pay, and up to this mark we valued in all instances; this we do not consider a "rack rent," which we define to be

more than a man can pay, and have a fair remuneration for his skill and outlay.

We have made what we consider a just rent the criterion of valuation, without reference to the rents assumed or actually paid.

We have observed relative equality throughout our Union as nearly as our judgment led us, and we have not been contented to observe this equality only, but we have taken care that it should be the net annual value also according to the foregoing definition.

We have not assumed an amount which would enable a tenant on going out to realize any sum for goodwill.

Comparing our valuation with the rents actually paid in the cases of the Duke of Devonshire, Lord Bandon, and Lord Shannon's properties, we are in many instances over the rents; in some we run nearly even, and in only a few below.

We are over in the cases of recent takings, those within seven years in several instances; our view of the property in its "actual state" did not justify any other valuation; we valued it as we found it.

We required the rents, but had no dependence upon the returns in general, as the parties themselves decreased the rent and increased the area of their holdings with a view to avoid the tax. We ascertained this from the information of neighbours who proclaimed others, though they screened themselves, and by the known acreage of the townlands with which we were supplied. We know nothing of the "moral obligation" of landlords spoken of in the Report, we considered ourselves judges of the land only.

It is very probable that in Bandon, out of 146 persons, 46 were valued under their rent. We ascribe this to the competition for small holdings, and which some landlords avail themselves of, and also in the cases of houses which may have been taken at a high rent, which at the time they were worth, but which by becoming dilapidated were reduced in value, and we conceived that we were only justified in regarding them in their actual state.

As to the effect on the franchise we never contemplated it as part of our duty; we looked to the net annual value required by our instructions, with reference to the poor-rate only.

In one case the agent of the proprietor objected to our valuation of his house as too low, we having valued it at 4*l.*, and to prove this he produced the copy of the affidavit upon which it had been registered at 10*l.* We reinspected the house, and could not alter our previously recorded opinion as to its net annual value.

We never thought of the registry, or asked a person whether he was registered or not.

We think it very likely that a rating of 5*l.*, according to the valuation, would exclude some of those now entitled to vote, but we have conscientiously recorded our opinion according to the terms of the Act, without regard to the effect of that opinion.

We do not consider ours a "low scale of valuation," but we believe that our valuation may be perfectly correct, and yet "operate more strongly on tenements of small extent than upon large holdings;" but we ascribe this to the necessarily increased competition for small holdings which require small means, and are therefore accessible by num-

bers than for larger which require capital ; and further, to the habits of the country which induce every man to seek to possess himself of land, no matter upon what terms, or under what promise, to pay rent ; and we are aware that there are many instances of persons whose actual holding is not worth the sum at which it has been registered.

It appears to us that if a valuator under the Poor Relief Act does his duty of valuing up to the net annual value, it is almost impossible in the case of small holdings to leave such an interest as would justify a registration of 10*l.* or even 5*l.* ; for instance, if we value a holding at 5*l.*, and the occupier registers at a 10*l.* or even a 5*l.* interest, either we have not observed the net value, or we have allowed that he makes 200 or 100 per cent. on his tenure. We have, however, stuck closely to "the net annual value," without regard to any of these constructions, or their effects, in forming our estimate both of large and of small holdings.

We do not consider that an indisposition to grant leases prevails in our Union ; on the contrary, the noblemen before mentioned oblige their tenants to take leases.

There certainly are cases in our Union of persons being valued at half less than the rent, which they have promised to pay, but none to the extent of two-thirds less, the half only occurs where the land or houses have become dilapidated, or where some peculiar motive exists for assuming a high rent.

The cases referred to in the Report are where persons have taken possession of a part of a common ; they have reclaimed the land, have held it 20 years, and now claim it, paying no rent ; in its present state we have fixed what we consider its net value.

We have used every diligence and care in obtaining an accurate return of the names of occupiers, and of the acreage of each : as regards the first we believe them to be accurate, as the parties had no interest in misleading us ; as regards the latter, misrepresentations were doubtless sometimes made, but these were to a great extent rectified before we completed the district, by our knowledge of the contents of each townland, and by the information of other occupiers who were assigned more than really belonged to them.

Mr. Stewart Tresilian, the clerk to the Union, confirms the above statement regarding the principles upon which the valuation was made, and says that the Guardians never interfered to control the judgment of the valutors, and that at the conclusion of the business they expressed themselves satisfied with the result.

JOHN SEALY.

KENNEDY CRAWFORD.

STEWART R. TRESILIAN, *Clerk to the Union.*

BANDON VALUATION.

In corroboration of the propriety of this valuation, and of the fidelity with which the principles of the Act have been observed, the neighbouring Union of Dunmanway has been confessedly valued at the full net actual value, and several townlands claimed by the Guardians of each Union have been valued, without any communication, by the valutors

of each. These townlands comprise nearly a thousand acres, and the difference in the estimate does not, I am told, exceed 5*l.* on the whole.

W. J. V.

V.—REPORT ON the VALUATION OF LONGFORD UNION.—By W. J. HANCOCK, Esq., *Assistant Poor Law Commissioner.*

GENTLEMEN,

Longford, 14th April, 1841.

I HAVE had the honour of receiving your letter of the 3rd March, stating his Excellency the “Lord Lieutenant had called the Commissioners’ attention to the Report made by Messrs. Haig and Deasy on ten Unions named in the margin,” and requested “to be furnished with such information as the Commissioners may be enabled to obtain in explanation of the errors and discrepancies reported to exist in these valuations.”

The only Union referred to in my district is Longford. The valuator is a professional person, and having surveyed and valued many estates in the Union of Longford, I consider he is very competent to give evidence as to the value of lands. The rent actually paid is no criterion in Ireland either of the value of the lands or of what the lands are capable of producing. Taking the mode of valuing adopted by the Longford valuator, “his only rule was what a solvent tenant could pay with ease.” His valuation would be “from a quarter to one-fifth lower than the rent actually paid,” as stated in Messrs. Haig and Deasy’s Report.

In considering this subject it is difficult to arrive at any sound conclusion, unless some data be admitted as to what constitutes “the rent at which, one year with another, the hereditaments might, in their actual state, be reasonably expected to let from year to year.”

The fair standard to ascertain rent is upon an average of the actual gross produce from the land. This plan was laid down by Dr. Coventry, late Professor of Agriculture at Edinburgh, who formed a table for regulating rents yearly, or for an average of years, according to the value of the gross produce, on an acre of different qualities of soils. Thus on lands capable of producing

£ 10	10	0	per acre, one-third, or	£ 3	10	0, for rent.
6	12	0	„ one-fourth, or	1	13	0, „
4	5	0	„ one-fifth, or	0	17	0, „

This table was constructed for land in Scotland at a time when produce sold at a much higher value than at the present time. As produce falls in value, less rent can be afforded, as the expenses of cultivation and of tradesmen’s work seldom fall in an equal proportion to the reduced value of corn and other produce.

In order to try this mode of correcting the valuations of Longford Union, I have induced Mr. Wallace, the valuator, to calculate six farms in different electoral divisions of the Union, which I have annexed to this report, A, B, C, D, E, and F.

Mr. Wallace, in his evidence, reported by Messrs. Haig and Deasy, states he had not “made any calculation of what the farm would be

likely to produce." It became of importance, in testing his estimates of annual value, to get at something like his estimate of the gross produce, according to the mode of management of farms in each locality or electoral division of the Union.

A.

In Newtown Forbes electoral division, townland of Lavagh,—

	A.	R.	P.		A.	R.	P.	
John Legge holds . .	32	2	0	Irish, or	52	2	24	English, of lands.

The gross value of the produce . .	£205	3	0
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One-third is	£68	7	8
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Net annual value per rate-book . .	£68	5	0
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Rate per acre 42s. Irish, 25s. 11d. English.

B.

In the electoral division of Drumlish, townland of Corboy,—

	A.	R.	P.		A.	R.	P.	
Hugh Leavy's holding . .	36	2	5	Irish, or	59	0	24	English.

The gross value of produce	£184	0	6
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The calculation between one-third and one-fourth	£53	9	6
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Net annual value per rate-book	£53	3	1½
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Rate per acre 29s. Irish, 17s. 11d. English.

C.

In the electoral division of Tashinny, townland of Tinnelick,—

	A.	R.	P.		A.	R.	P.	
Bryan Carney's holding . .	20	0	0	Irish, or	32	1	23	English.

The gross value of produce	£123	0	0
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The calculation between one-third and one-fourth	£35	15	0
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Net annual value per rate-book	£36	0	0
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Rate 36s. Irish acre, 22s. 2d. English acre.

D.

Electoral division of Tagshinny, townland of Terlicken,—

	A.	R.	P.		A.	R.	P.	
Michael Fox's holding . .	81	3	34	Irish, or	132	3	11	English.

The gross value of produce	£553	5	0
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Calculation between one-third and one-fourth	£161	7	3
Net annual value per rate-book	£163	18	6
Rate 40s. Irish acre, 24s. 8d. English.			

E.

In the electoral division of Longford, townland of Cloonagharch,—									
	A.	R.	P.		A.	R.	P.		
Thomas Mills' holding	33	2	0	Irish, or	54	1	2	English.	
The gross value of produce					£213	9	0		
One-fourth is					£53	7	3		
Net annual value per rate-book					£53	12	0		
Rate 32s. per acre Irish, 19s. 9d. English.									

F.

In the electoral division of Ballinamuck, townland of Cornacullew,—									
	A.	R.	P.		A.	R.	P.		
Mark Rourke's holding	31	2	14	plant., or	51	0	27	statute.	
The gross value of produce					£109	13	6		
One-fifth is					£21	18	8½		
Net annual value per rate-book					£22	2	0½		
Rate 14s. acre Irish, 8s. 8½d. English.									

It is difficult to say what rents may be actually paid for these several holdings, because in the biddings for farms in Ireland little or no calculations are made by either landlord or tenant. The farm was necessary for the existence of the tenant, and the rent demanded was necessary for the exigencies of the landlord; if too high, the improvidence in taking the lands was only discovered when the distraint for rent was made; and hence the modes adopted for evading payments which should never have been undertaken.

I have no doubt an excellent Parliamentary franchise may be based on the Poor Law valuations. The inspection and the periodical revision to which the valuations will be subjected will in a very short time make a good valuation. All Boards of Guardians in my district seem fully impressed with the necessity of having accurate and correct valuations.

I do not conceive it would be expedient for the Poor Law Commissioners to appoint a professional person to revise the valuations (under the 66th section).

The Commissioners have directed the Guardians to appoint valuers, and have confirmed the several appointments. I am apprehensive that

any valuator now to be appointed independent of the Guardians would not be well received; and I doubt much whether such Board of Guardians, to whom a revising valuator might be sent, would sign the declaration required by the second schedule of the 1 & 2 Vic., c. 56.

I am convinced the Boards of Guardians will be as anxious to adjust their valuations and rate-book from time to time as could be possibly wished.

In making the rate-books the test for Parliamentary franchise, the only questions likely to arise and be discussed at Boards of Guardians, or by appeal to the Quarter Sessions, will be the class of valuations between 4*l.* and 6*l.*, supposing the qualification to be fixed at 5*l.*

Those persons having the necessary tenure, and being rated under 5*l.*, will seek by application to the Guardians and appeal to Quarter Sessions to have their property valued to the amount necessary to confer the franchise. I conceive practical good may arise to the holder of a small farm being induced to improve the value of a small holding to gain the privilege of voting for members of Parliament.

Those valued a little above 5*l.* may have objections urged against their property to the Guardians, and by appeal to the Quarter Sessions to reduce the value below 5*l.*

The entire of both classes of cases will be a very small per centage upon the cases which will be ruled having the *bond fide* value of the franchise in each Union.

I have the honour, &c.

WILLIAM JOHN HANCOCK,
Assistant Poor Law Commissioner.

To the Poor Law Commissioners.

ENCLOSURES IN FOREGOING REPORT.

ENCLOSURE (A.)

Union of LONGFORD, Electoral Division of NEWTOWN FORBES, Townland of LAVAGH.

John Legge's holding.

32A. 2R. Irish, or 52A. 2R. 24P. English.

Supposed Occupation, being the general Mode of Management of Farms one-third Tillage.

A. R. P.		£. s. d.
3 0 0	Potatoes, average 30 barrels per acre, at 12s. per barrel	54 0 0
7 0 0	Corn, average 12 barrels per acre, at 9s. 6d. per barrel	39 18 0
5 0 0	Meadow, at 4l. 15s. per acre	23 15 0
17 2 0	Grazing, at 5l. per acre	87 10 0
32 2 0	Total	205 3 0
	One-third	68 7 8
	Net annual value per rate-book	68 5 0
Rate per Irish acre, 42s.—Ditto per English acre, 25s. 11d.		

ENCLOSURE (B.)

Union of LONGFORD Electoral Division of DRUMLISH, Townland of CORBOY.

Hugh Leavy's holding.

36A. 2R. 5P. Irish, or 59A. 0R. 28P. English.

Supposed Occupation, being the general Mode of Management of Farms one-third Tillage.

A. R. P.		£. s. d.
3 0 0	Potatoes, average 30 barrels per acre, at 10s. per barrel	45 0 0
9 0 0	Corn, average 12 barrels per acre, at 8s. 6d. per barrel	45 18 0
10 0 0	Meadow, at 3l. 10s. per acre	35 0 0
14 2 5	Pasture, at 4l. per acre	58 2 6
36 2 5	Total	184 0 6
	One-third and one-fourth	53 9 6
	Net annual value per rate-book	53 3 1½
Rate per Irish acre, 29s.—Ditto per English acre, 17s. 11d.		

ENCLOSURE (C.)

Union of LONGFORD, Electoral Division of TASHINNY, Townland of TENNELICK.

Bryan Carney's holding.

20A. Irish, or 32A. 1R. 23P. English.

Supposed Occupation, being the general Mode of Management of Farms one-third Tillage.

A. R. P.		£. s. d.
2 0 0	Potatoes, average 30 barrels per acre, at 13s. per barrel	39 0 0
5 0 0	Corn, average 12 barrels per acre, at 10s. per barrel .	30 0 0
4 0 0	Meadow, at 4l. 10s. per acre	18 0 0
9 0 0	Pasture, at 4l. per acre	36 0 0
20 0 0	Total	123 0 0
	One-third and one-fourth . .	35 15 0
	Net annual value per rate-book . .	36 0 0
Rate per Irish acre, 36s.—Ditto per English acre, 22s. 2d.		

ENCLOSURE (D.)

Union of LONGFORD, Electoral Division of TAGHSHINNY, Townland of TERLICKEN.

Michael Fox's holding.

81A. 3R. 34P. Irish, or 132A. 3R. 11P. English.

Supposed Occupation, being the general Mode of Management of Farms one-third Tillage.

A. R. P.		£. s. d.
7 0 0	Potatoes, average 30 barrels per acre, at 12s. per barrel	126 0 0
20 0 0	Corn, average 12 barrels per acre, at 10s. per barrel .	120 0 0
12 0 0	Meadow, at 5l. per acre	60 0 0
43 0 0	Pasture, at 5l. 15s. per acre	247 5 0
81 3 34	Total	553 5 0
	One-third and one-fourth . .	161 7 3
	Net annual value per rate-book . .	163 18 6
Rate per Irish acre, 40s.—Ditto per English acre, 24s. 8d.		

ENCLOSURE (E.)

Union of LONGFORD, Electoral Division of LONGFORD, Townland of CLOONAGHARD

Thomas's Mill's holding.

33A. 2R. Irish, or 54A. 1R. 2P. English.

Supposed Occupation, being the general Mode of Management of Farms one-third Tillage.

A. R. P.		£. s. d.
3 0 0	Potatoes, average 30 barrels per acre, at 12s. per barrel	54 0 0
8 0 0	Corn, average 12 barrels per acre, at 9s. per barrel .	43 4 0
5 0 0	Meadow, at 4 <i>l.</i> per acre	20 0 0
17 2 0	Pasture, at 5 <i>l.</i> 10s. per acre	96 5 0
33 2 0	Total	213 9 0
	One-fourth	53 7 3
	Net annual value per rate-book	53 12 0
Rate per Irish acre, 32s.—Ditto per English acre, 19s. 9 <i>d.</i>		

ENCLOSURE (F).

Union of LONGFORD, Electoral Division of BALLINAMUCK, Townland of CORNACULLEW.

Mark Rourke's holding.

31A. 2R. 14P. Plantation, or 51A. 0R. 27P. Statute.

Supposed Occupation, being the general Mode of Management of Farms one-third Tillage.

A. R. P.		£. s. d.
3 0 0	Potatoes, average 28 barrels per acre, at 10s. per barrel	42 0 0
7 2 0	Oats, average 8 barrels per acre, at 8s. 6 <i>d.</i> per acre .	25 10 0
21 0 14	Grazing, average 40s. per acre	42 3 6
31 2 14	Total	109 13 6
	One-fifth	21 18 8½
	Net annual value per rate-book	22 2 0½
Rate per Irish acre, 14s.—Ditto per English acre, 8s. 8½ <i>d.</i>		

VI.—REPORT on the VALUATION of the UNION of CLONMEL.—By JOHN O'DONOGHUE, Esq., *Assistant Poor Law Commissioner.*

GENTLEMEN,

Kilkenny, 24th April, 1841.

IN obedience to your letter of the 4th March last, requiring me to report on the discrepancies and errors stated to exist in the valuation of Clonmel Union, as reported by Messrs. Haig and Deasy, I beg to state, that with that view I have given considerable attention to the subject of the valuation.

In the course of my inquiries, and indeed from the commencement of the valuation of Clonmel Union, I have found that a difference of opinion existed on this subject, some persons considering the valuation too low, others asserting the contrary. I felt it my duty (and perhaps it was the only course open to me) on several occasions to draw attention to the definition of the net annual value as given by the Legislature in the 64th section of the Poor Law Act, and to impress on the valuers the necessity of an honest and faithful adherence to that rule. The valuers profess to have been guided by the definition, and to have set on each hereditament the "*reasonable*" rent or value contemplated by the Legislature. Notwithstanding this, in the month of December last, when the valuation was concluded, and a rate about to be made preparatory to the administration of relief under the Act, some of the Guardians signed a protest against the valuation, and I expected that the course pointed out by the Act, in prescribing a remedy by appeal to the Sessions would have been adopted. The Sessions commenced in April for the South Riding of the county of Tipperary, when there were brought before the Assistant Barrister, John Howley, Esq., Queen's Counsel, who sat at Clonmel, the following appeals:

By Malcolmsons, brothers, for excess of rate, founded on too high valuation of their mills, called Corporation Mills, the net annual value of which was stated in the Union rate-book to be 750*l.* This, on hearing the appeal, was reduced to 412*l.* 14*s.* 3*d.*

By Joseph Grubb for excessive valuations of his mills, the net annual value of which, in the rate-book, was 270*l.* This, on appeal, was reduced to 150*l.*

By Thomas Bradley, agent to the British Gas Company. In this case the valuation was reduced from 300*l.* to 100*l.*

The fourth and last appeal was brought by John Stein and Co., distillers, whose premises were set down in the rate-book at the net annual value of 1000*l.* This was reduced to 650*l.* The order of adjudication bore date the 1st of April, 1841.

It will thus be seen that no appeal was brought respecting the undue or unfair valuation of the land hereditaments of the Union. Whether this proceeded from a conviction on the minds of those previously objecting to the lowness of the valuation, that its degree was so inconsiderable as not to be material, or that the landed proprietors, whose estates were so undervalued, considered that in raising the valuation of their particular properties they would be only increasing the burden on their tenants without any benefit to themselves, the valuation not being raised throughout the Union, it is difficult to say. The

latter notion has been entertained by certain respectable persons, and it may be inferred with some reason, that the absence of any appeals against the valuation of the land may be attributed to the joint operation of both the causes above referred to.

As Messrs. Haig and Deasy do not in their reports produce any other instance of error or discrepancy in the Clonmel Union valuation, than that "the valuator had in all cases inquired into the rents, and found them higher than the value which they set upon the tenements," I am unable in this report to refer to any particular instances beyond those which became the subject of legal investigation. These gentlemen, in their Report (page 5), restrict the term "*reasonably*," to "the probability of being able to realize the rent;" and they state that "it has no reference to the reasonableness of the amount of it." They further state, "that the Act has been carried into operation as if the clause had been framed applying the word '*reasonably*' to the rent itself, and not to the probability of being able to realize the rent."

To this construction (namely of Messrs. Haig and Deasy) there would seem to be serious objections. If it were the intention of the Legislature that the term should be restricted as stated by Messrs. Haig and Deasy, it need not have been introduced at all. The simple term "expected" would have answered the purpose, accompanied, as it is, by the other limiting circumstances stated in the definition. The *reasonableness* of the rent must have been at the bottom of the entire definition, and the Legislature must have intended the same as if they had said, the "reasonable" rent of which one year, &c. &c. &c. This is the view which has been adopted by valuers, even in those Unions in which the objections on publications of the valuation have been all on the part of the tenants and none on that of landlords. The Legislature must have been fully aware, that in the state of competition for land which exists in Ireland, before an occupier will part with his land, he will offer a very exorbitant rent for it, and that of course such exorbitant rent may "reasonably" be expected. This, although it would satisfy Messrs. Haig and Deasy's view of the Act, can scarcely have been in the contemplation of the Legislature.

With respect to the question, whether the Poor Law valuations are on the whole sufficiently accurate to constitute a fair and equal basis for the franchise, I should state that certain modifications appear necessary in special instances, before the franchise, whatever may be the amount at which the standard should be fixed by the Legislature, can be considered to be itself fair and equal. Assuming what must be considered highly probable, that the standard of net annual value as given in the Poor Law Act, has been differently applied by different valuers, it appears not unreasonable that the valuations in the Unions within each county should, as much as possible, be brought within a reasonable degree of coincidence; or at least that glaring degrees of discrepancy should be removed. For this purpose the valuations of such Unions as are circumstanced as above-mentioned should be compared. This comparison, which does not appear necessary for mere Poor Law rating purposes, seems absolutely indispensable when it is proposed to found the franchise thereon.

It is obvious that the duty of such modification or revision as would be deemed necessary to render the Poor Law valuations a *fair* and

equal basis for the franchise, cannot be intrusted to any particular Board of Guardians. The duty might be discharged by the Poor Law Commission, or perhaps, with greater advantage by officers appointed for that particular purpose by the Executive Government.

These views I humbly submit, and have the honour, &c.,

JOHN O'DONOGHUE, *Assistant Commissioner.*

To the Poor Law Commissioners.

VII.—REPORT ON the VALUATION of the PARSONSTOWN UNION.—BY
JOSEPH BURKE, Esq., *Assistant Poor Law Commissioner.*

Poor Law Commission Office, Dublin, 24th March, 1841.

GENTLEMEN,

I HAVE the honour to acknowledge the receipt of your letter of the 3rd instant, enclosing a copy of a report made by Messrs. Haig and Deasy on the valuation in ten Unions named therein, and requesting me to make special and minute inquiry into all the circumstances stated by Messrs. Haig and Deasy to exist or to have taken place in any of the Unions under my charge, and to report the result, with such explanations and additional facts as I may be enabled to obtain for the Commissioners' information.

In reply, I have to inform you that of the ten Unions reported on by Messrs. Haig and Deasy, there is but one, namely, the Parsonstown Union, within my district. Having attended several meetings of the Valuation Committee of that Union, I am enabled to state that much assistance was afforded to the valuator, who were professional men, and the valuation was well considered during its progress by a very efficient committee, which was open to all members of the Board of Guardians. The resolutions adopted on the completion of the valuation of the several electoral divisions were in every instance declaratory of the fair and equitable manner in which the valuation was made, and so impressed was I with the same belief, that in a report which I made to you on the subject of valuation (No. 43, March 24, 1840,) I said, "In the Parsonstown Union, where professional men were selected, the valuation goes on most satisfactorily."

In three other Unions within my district the valuations are completed, viz., Gort, Ballinasloe, and Loughrea. In Gort the valuator, Mr. Bell, had been engaged for many years previously in the valuation of landed and other property, and I should say that the valuation of the Gort Union is a fair and just one. After the inspection of it for the 21 days, as required by the Act, several objections were received by the clerk of the Union, which being taken into consideration by the Board of Guardians, the following resolution was agreed to:—

"Resolved,—That having endeavoured as much as possible to reconcile the differences between the valuator and rate-payers, as submitted to us, and which we find are not maintainable, we consider the valuation correct, and leave those persons who think themselves aggrieved to the remedy which the law gives them, namely, an appeal against the rate."

In adopting this course I consider that the guardians acted quite right, and few, if any, appeals will, I am certain, be brought against Mr. Bell's valuation of the Union.

The valuations of the Ballinasloe and Loughrea Unions have been made by Mr. Cooper, civil engineer, and have given general satisfaction. Having myself a knowledge of some holdings in those Unions, I went through the valuation-books with a view of comparing the valuation of those holdings by Mr. Cooper with what I considered to be a fair letting value, and I found the difference to be very little between the valuation, and what in my judgment could be had from a solvent tenant.

In Ballinasloe Union, much time was devoted to the consideration of the valuation of the Union, by a Committee, the members of which were fully acquainted with the value of the holdings in the Union; and it was the anxious desire of the Committee, and indeed I may add of every member of the very respectable Board of Guardians of the Union, that the valuation should be in strict accordance with the principle laid down by the Act of Parliament.

In the appointing of valuers I always endeavoured to impress on Boards of Guardians that professional men were to be preferred to country gentlemen and farmers in making a valuation. I did so, conceiving that civil engineers and land surveyors, besides having in general a knowledge of the value of land, had a decided advantage over non-professional persons in being able to arrive at a correct return of quantities; in most cases too, the professional men were strangers, and unconnected with the locality; and their valuations, from this very circumstance, gave more satisfaction, and were seldom looked on with any suspicion of unfairness; as a proof of which I may mention that, in the Union of Ballinrobe, the valuation made by two resident gentlemen of the Union has given such general dissatisfaction, and has been found to be so incorrect as to the quantities given, that it becomes necessary to have an entirely new valuation made of the Union.

Judging, therefore, from my own experience, and from the inquiries I have made relative to the valuations completed in the four Unions mentioned, I would say that the valuations are from about one-eighth to one-sixth below the present actual letting value; at the same time that I am decidedly of opinion that such reduction is not unreasonable, considering that it includes the amount of poor-rate; and although the Act of Parliament, in allowing deductions to be made for "the probable annual average cost of the repairs" and "insurance," presumes that the tenant, in taking the premises, has taken both items into account, it will be found that in general the tenant seldom calculates the repairs and insurance, and thus these allowances may be said also to be included in the reduction; considering also the liability of tenements in towns to be frequently unlet, and, as regards farms, the effect of our changeable climate on crops, and that the value should be with reference to "one year with another, and, all things considered." I should be slow in adopting as a test of value of a farm, that if a tenant were quitting it he could sell his interest or his good-will at from 10% to 15% the acre; from my own knowledge I am aware of numerous instances in which the interest or good-will of a few acres of land, let at its full value, brings nearly half the purchase of the fee of the land, so great is the competition for holdings.

I concur with Messrs. Haig and Deasy that the tendency is to a low valuation; at the same time that I do not consider, at least as far as I have had experience in the Unions under my charge, that such ten-

dency has been carried to an unjust or unreasonable extent. If a Board of Guardians evinced such a disposition, I have always found that an explanation from the Assistant Commissioner, if present, was sufficient to check it; and at all times the guardians who were land proprietors were ready to oppose such a course; the valuers, too, particularly if professional men, unconnected with the locality, were in general not so willing to give up their own opinion; and in the report of Messrs. Haig and Deasy, above referred to, the valuers of the Parsonstown Union, while they state "the tendency of the alterations suggested by the guardians was always to lessen the value, in some instances they concurred in their suggestions, in the majority they differed from them." (p. 29.)

In reply to the other part of your communication, requesting me to state "whether in my judgment, and knowing, as I must do, the way in which the valuations have been formed, and their present actual state in the several Unions under my charge, the valuations are on the whole so accurate as to constitute a fair and equal basis for the franchise; and, in forming an opinion on this point, that I am to bear in mind the open inspection and the periodical revision to which the valuations are subjected, and also the power of the Commissioners to appoint a professional valuator under the 66th section of the Poor Relief Act, to revise the valuations wherever it may be necessary," I have to state that, bearing in mind such open inspection, and the periodical revision, and the power of the Commissioners to appoint a professional valuator for the purpose of revision, I am of opinion that the Poor Law valuation is sufficiently accurate to found on it the Parliamentary franchise, at the same time that I must say, if it were originally contemplated for such purpose, it would have been well if the valuation had been under the more immediate control of the Poor Law Commissioners, and that professional valuers had been appointed by them in the first instance, by which means the valuation would have been made in all the Unions on one uniform principle.

I have the honour, &c.

JOSEPH BURKE,
Assistant Commissioner.

To the Poor Law Commissioners.

APPENDIX E.

TABLES AND RETURNS.

No. 1.

STATEMENT showing the NUMBER of UNIONS and PARISHES to which an OUT-RELIEF ORDER has, or has not, been issued, arranged under the heads of their respective Counties.

County.	Number of Unions to which the order has been issued.	Number of Unions to which the Order has not been issued.	County.	Number of Unions to which the Order has been issued.	Number of Unions to which the Order has not been issued.
Bedford . . .	6	..	Brought forward .	273	78
Berks . . .	9	3	Somerset . . .	16	1
Bucks . . .	6	1	Southampton . . .	23	..
Cambridge . . .	9	..	Stafford . . .	16	..
Chester . . .	4	5	Suffolk . . .	14	2
Cornwall . . .	9	4	Surrey . . .	15	3
Cumberland . . .	1	8	Sussex . . .	20	..
Derby . . .	4	4	Warwick . . .	11	..
Devon . . .	16	1	Westmoreland . . .	1	2
Dorset . . .	12	..	Wilts . . .	17	..
Durham . . .	10	4	Worcester . . .	13	..
Essex . . .	17	..	York, East Riding .	..	9
Gloucester . . .	16	..	,, North Riding .	..	14
Hereford . . .	8	..	,, West Riding .	..	18
Herts . . .	12	1			
Hunts . . .	3	..	WALES.		
Kent . . .	22	5	Anglesey . . .	*1	..
Lancaster . . .	..	26	Brecknock . . .	3	1
Leicester . . .	10	1	Cardigan . . .	1	4
Lincoln . . .	14	..	Carmarthen . . .	5	..
Middlesex . . .	10	8	Carnarvon . . .	*1	3
Monmouth . . .	5	..	Denbigh . . .	1	2
Norfolk . . .	20	1	Flint . . .	..	2
Northampton . . .	12	..	Glamorgan . . .	2	3
Northumberland . . .	6	6	Merioneth . . .	*1	3
Nottingham . . .	9	..	Montgomery . . .	*1	2
Oxford . . .	8	..	Pembroke . . .	1	2
Rutland . . .	2	..	Radnor . . .	1	2
Salop . . .	13	..			
Carried forward .	273	78	Total . . .	437	151

* Special and altogether different from the orders issued to the other Unions.

No. 2.—TABLE A.—Able-bodied who have received Out-door Relief, on account of being out of Work, and other Causes, during the Quarter ended Lady-day 1840, distinguishing the Resident and Non-resident.

UNIONS.	Married Men, and Widowers having Children.										Married Men and Widowers without Children, and Single Men.					
	On account of Want of Work.				On account of Insufficiency of Earnings.				Other Causes, not being Sickness, Accident, or Infirmary.		On account of Want of Work.		On account of Insufficiency of Earnings.		Other Causes, not being Sickness, Accident, or Infirmary.	
	Out-door.				Out-door.				Out-door.		Out-door.		Out-door.		Out-door.	
	Resident.		Non-resident.		Resident.		Non-resident.		Resident.		Non-resident.		Resident.		Non-resident.	
	A.*	C.*	A.	C.	A.	C.	A.	C.	A.	C.	A.	C.	A.	C.	A.	C.
ENGLAND.																
Bedford . . .	1	3	..	..	9	38	2	5	10	27	..	3	2	..	..	..
Berks . . .	20	79	..	7	23	107	2	13	23	76	..	..	12	1	..	8
Buckingham . . .	122	354	..	..	29	113	2	5	63	149	..	..	26	..	..	..
Cambridge . . .	20	77	..	..	20	85	..	..	9	12	..	1	4	..	6	4
Chester . . .	315	986	86	236	172	643	43	147	64	192	9	9	18	..	2	2
Cornwall . . .	136	408	1	6	285	981	18	68	23	77	5	8	10	..	1	15
Cumberland . . .	41	151	14	32	163	693	40	172	52	216	24	68	13	..	16	12
Derby . . .	43	140	25	112	30	86	8	19	8	215	2	40	4	1	5	4
Devon . . .	104	391	14	45	504	2,030	25	107	70	229	6	24	21	9	9	3
Dorset . . .	44	160	5	25	98	449	9	52	53	219	3	14	22	..	4	4
Durham . . .	77	124	6	11	21	57	10	34	21	51	..	..	20	..	12	..
Essex . . .	26	97	..	..	68	221	1	8	69	222	11	18	14	1	6	4
Gloucester . . .	56	198	..	..	37	138	7	20	56	105	..	..	46	..	14	4
Hereford . . .	5	18	1	3	26	80	7	18	15	55	..	10	4	..	8	2
Hertford . . .	13	62	..	..	..	..	..	..	5	21	5	25	3	..	1	1
Huntingdon . . .	4	14	..	..	2	13	..	..	8	25	..	..	1	..	22	9
Kent . . .	153	552	17	59	156	491	3	9	37	138	2	6	52	2	14	12
Lancaster . . .	497	1,357	229	670	2,091	8,489	402	1,574	27	131	15	61	123	34	106	33
Leicester . . .	475	1,593	223	553	25	98	..	..	..	..	..	..	79	10	..	..
Lincoln . . .	13	57	..	..	18	67	2	8	25	62	..	..	8	..	8	9
Middlesex . . .	530	1,564	143	430	202	531	189	539	53	140	24	76	295	70	60	43
Monmouth . . .	13	40	2	11	3	8	1	4	7	16	..	..	8	..	7	..
Norfolk . . .	35	104	4	14	13	43	..	1	104	382	11	37	12	5	8	1
Northampton . . .	73	250	1	6	12	66	1	5	8	25	2	6	10	..	5	..

Nottingham	411	1,467	29	92	34	140	7	28	14	41	6	20	28	3	1	1	26	1	7	243
Oxford	10	37	2	10	18	69	..	..	34	76	1	..	3	3	1	1	1	1	..	597
Rutland	3	11	1	4	5	17	..	..	1	2	..	..	5	5	2	2	1	1	..	156
Salop	13	29	3	7	13	36	..	..	21	71	7	..	10	10	46	2	27	4	..	801
Somerset	41	166	..	..	147	201	8	32	55	190	4	..	65	15	10	2	1	1	..	239
Southampton	134	338	16	..	51	25	4	20	61	183	..	..	15	38	2	..	58	14	..	156
Stafford	53	174	3	53	6	74	..	..	35	109	2	..	15	180	..	..	8	2	..	801
Suffolk	159	595	3	7	17	539	19	81	134	362	7	..	12	12	..	..	12	14	..	239
Surrey	390	1,093	39	102	146	281	1	16	27	83	12	..	16	16	..	..	14	8	..	801
Sussex	55	259	..	..	52	169	3	32	44	138	1	..	19	19	..	..	10	1	..	239
Warwick	96	302	4	9	32	349	12	55	11	20	1	..	4	4	..	..	18	1	..	156
Westmoreland	56	162	7	32	90	745	6	36	66	241	8	..	52	52	..	..	65	4	..	801
Wilts	97	304	14	32	152	112	1	5	108	315	6	..	6	6	..	..	29	10	..	239
Worcester	76	214	1	2	27	447	19	88	26	79	1	..	13	13	..	..	29	4	..	801
E. Riding	63	233	24	81	109	164	11	35	9	24	7	..	13	13	..	..	29	10	..	239
N. Riding	34	99	10	31	66	164	11	35	9	24	7	..	13	13	..	..	29	10	..	239
W. Riding	1,714	5,101	242	737	460	1,655	178	653	29	82	7	..	946	946	..	..	29	118	..	239
Totals of England	6,287	19,549	1,174	3,445	5,445	21,122	1,045	3,877	1,492	4,801	188	634	2,339	2,339	239	801	597	243	..	239
Wales.																				
Anglesey	11	44	5	15	5	15	1	3	4	19	2	8	1	1	3	5	14	..	..	14
Brecon	..	..	..	..	31	79	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Cardigan	27	118	2	8	41	78	1	24	8	17	..	..	18	18	..	..	..	..	..	..
Carmarthen	30	90	11	42	89	357	6	83	10	29	7	6	9	9	..	..	..	..	..	..
Carnarvon	42	120	9	31	146	485	24	75	5	15	4	10	2	2	1	3	6	..	..	..
Denbigh	7	22	..	..	108	366	34	21	2	12	2	2	2	2	..	39	2	13	..	..
Flint	96	299	13	42	140	310	10	5	15	33	11	11	2	2	..	7	13	..	..	..
Glamorgan	3	9	..	..	142	418	2	81	10	13	..	..	3	3	..	73	..	..	..	..
Merioneth	7	31	..	..	116	394	20	20	9	22	..	..	3	3	..	3	..	..	..	..
Montgomery	47	144	6	19	406	1,459	33	121	50	144	1	4	1	1	..	14	..	..	..	..
Pembroke	..	..	..	..	25	112	2	10	49	31	..	..	..	..	..	2	..	..	..	..
Radnor	15	63	3	10	36	114	8	25	3	5	..	..	..	..	..	2	..	..	..	..
Totals of Wales	285	940	49	167	1,285	4,187	141	450	165	340	30	52	50	50	19	192	44	5	..	44
Totals of England and Wales	6,572	20,489	1,223	3,612	6,730	25,309	1,186	4,327	1,657	5,141	218	686	2,389	2,389	258	993	641	248	..	641

(For a continuation of this Table see the four following pages.)

* A.—Adults. * C.—Children.

Northumberland .	24	24	106	136	28	35	492	630	114	144	1,629	231	1,401	356	779	125
Nottingham .	2	3	12	10	..	..	3	2	..	..	8	1	26	9	19	..
Oxford .	5	3	8	12	..	..	5	5	..	..	15	..	31	..	27	..
Rutland .	3	3	..	..	..	..	..	..	..	..	..	..	10	..	..	..
Salop .	1	1	2	3	..	..	1	..	..	..	5	..	4	..	7	..
Somerset .	2	18	92	119	6	..	32	41	5	4	80	5	39	9	17	..
Southampton .	33	47	2	2	..	..	1	..	..	..	24	..	71	26	93	25
Stafford .	7	6	28	33	3	..	5	1	..	..	1	..	29	1	5	1
Suffolk .	14	22	37	57	..	..	4	12	..	1	13	1	104	3	13	..
Surrey .	36	39	76	117	32	37	4	3	14	14	131	7	..	..	9	..
Sussex .	5	6	27	36	1	1	..	..	..	..	4	1	..	..	2	..
Warwick .	30	36	15	15	..	..	5	5	..	..	39	6	11	9	2	..
Westmoreland .	1	1	10	13	2	4	13	16	3	3	5	21	103	17	3	1
Wilts .	24	27	80	92	9	1	19	24	..	..	254	7	18	6	27	4
Worcester .	16	19	6	9	1	1	6	6	1	2	10	2	33	..	144	4
York .	4	6	6	10	1	51	10	14	..	..	7	12	40	10	22	3
York .	17	25	77	80	31	85	10	14	1	1	28	12	..	9	10	2
York .	169	206	666	970	49	..	10	14	2	4	357	16	116	9	39	5
Totals of England	718	808	2,838	3,874	322	443	492	630	114	144	1,629	231	1,401	356	779	125
Wales.																
Anglesey .	..	..	..	..	..	..	4	4	..	..	13	2	20	1	16	..
Brecon .	..	..	103	96	..	..	1	1	..	..	..	..	5	..	..	..
Cardigan .	44	46	163	173	17	19	4	31	..	..	4	5	12	..	..	..
Carmarthen .	..	..	148	165	28	31	5	5	..	..	1	..	58	3	28	..
Carnarvon .	6	6	22	23	11	11	1	1	..	..	12	..	81	1	12	..
Denbigh .	1	2	67	72	19	16	7	41	..	16	5	..	20	1	1	..
Flint .	2	..	23	45	1	1	25	28	..	..	2	..	..	..	29	..
Glamorgan .	..	..	63	58	9	9	..	..	..	..	1	..	23	1	..	..
Merioneth .	..	..	460	541	45	48	1	..	..	..	..	1	..	..	6	..
Montgomery .	1	..	16	16	3	4	1	1	..	..	..	..	67	7	..	..
Pembroke .	..	..	111	130	2	2	10	18	..	..	..	..	..	1	..	..
Radnor .	..	..	..	..	..	..	..	..	..	..	..	..	6	..	..	..
Totals of Wales .	63	63	1,176	1,319	143	147	60	132	2	18	39	8	292	23	92	3
Totals of England } and Wales . }	781	871	4,014	5,193	465	590	552	762	116	162	1,668	239	1,693	379	871	128

No. 2.—TABLE A.—Able-bodied who have received Out-door Relief, on account of being out of Work, and other Causes, during the Quarter ended Lady-day, 1840, distinguishing the Resident and Non-resident—*concluded*.

UNIONS.	Other Able-bodied Women (if any), not included in Table B.										Wives of Married Men above mentioned.										Totals of the Six Classes.				Grand Total Adults and Children.
	On account of Want of Work.			On account of Insufficiency of Earnings.			Other Causes, not being Sickness, Accident, or Infirmary.			On account of Want of Work.		On account of Insufficiency of Earnings.		Other Causes, not being Sickness, Accident, or Infirmary.											
	Out-door.			Out-door.			Out-door.			Out-door.		Out-door.		Out-door.											
	A.	C.	Non-resident.	A.	C.	Non-resident.	A.	C.	Non-resident.	R.	N. R.	A.	R.	N. R.	A.	R.	N. R.	A.	R.	N. R.					
ENGLAND.																									
Bedford	1	..	..	3	10	..	..	9	..	..	1	..	7	..	6	..	47	87	2	5	141
Berks	7	16	..	13	28	..	..	15	..	..	23	4	22	..	18	2	244	333	19	23	619
Buckingham . . . . .	..	..	..	7	..	..	..	91	..	..	136	..	14	..	18	..	596	715	7	9	1,327
Cambridge . . . . .	..	..	..	..	104	1	5	..	..	..	21	..	23	..	4	..	301	314	26	10	651
Chester	9	8	8	53	37	3	10	2	5	..	312	67	158	36	49	10	1,532	2,009	314	454	4,309				
Cornwall	8	32	..	14	48	..	..	4	3	..	112	..	188	5	11	4	1,059	1,736	69	97	2,961		
Cumberland	7	18	..	52	139	12	26	42	5	22	17	4	85	32	11	3	548	1,314	154	336	2,352				
Derby . . . . .	..	..	..	1	..	..	..	..	..	..	33	9	20	..	3	..	230	517	117	212	1,076
Devon	31	84	..	131	446	12	52	..	..	..	182	10	388	16	24	3	1,863	3,492	102	238	5,695	
Dorset	8	11	..	84	2	..	..	11	4	..	47	4	69	7	49	..	690	1,126	36	105	1,957		
Durham	1	..	..	..	2	6	..	3	..	..	66	..	17	7	19	..	481	437	86	112	1,116
Essex . . . . .	..	..	..	10	16	..	..	2	..	..	21	..	10	1	21	2	396	643	18	29	1,086
Gloucester	23	8	..	11	10	..	..	..	..	..	33	1	22	6	40	..	483	540	22	23	1,068
Hereford . . . . .	..	..	..	..	..	..	..	..	..	..	2	4	7	..	4	..	129	169	20	22	340
Hertford . . . . .	..	..	..	..	..	1	2	..	..	..	16	..	..	..	5	..	89	98	11	16	214
Huntingdon . . . . .	..	..	..	..	8	..	..	3	..	..	4	..	..	..	10	1	66	93	..	..	159
Kent . . . . .	..	..	..	2	60	..	..	1	..	..	4	..	93	22	29	1	854	1,391	87	81	2,413
Lancaster	23	26	1	51	126	3	4	10	24	..	64	12	1,833	374	36	7	6,231	11,257	1,378	2,397	21,263				
Leicester	13	47	..	..	..	..	..	25	..	..	465	167	6	..	..	..	1,110	1,746	383	554	3,793
Lincoln	1	..	..	14	10	..	..	..	5	19	5	..	26	..	19	..	336	475	8	27	846
Middlesex	110	112	9	29	49	6	13	293	10	20	563	117	159	172	27	24	2,642	2,794	1,180	1,159	7,775				
Monmouth	4	12	1	1	1	..	..	..	..	..	9	1	..	..	5	..	84	89	5	12	190
Norfolk	1	4	..	1	..	..	..	73	1	4	30	7	..	13	29	6	414	666	48	58	1,186	
Northampton	13	..	..	3	6	..	..	..	..	..	73	..	14	1	4	1	266	353	7	17	643
Northumberland	9	4	..	94	25	6	..	..	..	..	78	..	11	..	1	..	500	400	..	..	900

Nottingham . .	5	8	..	3	11	..	..	3	6	..	..	441	7	28	2	10	6	1,038	1,688	80	140	2,946
Oxford. . . .	6	2	..	5	6	..	..	12	19	1	3	9	..	2	..	20	..	245	229	13	17	504
Rutland . . .	..	..	..	..	..	..	..	..	..	..	..	..	..	3	1	..	..	33	33	6	4	76
Salop . . . .	..	..	..	..	..	..	..	..	..	..	..	..	..	5	14	6	2	99	154	16	31	300
Somerset . . .	7	14	..	..	15	..	..	9	21	..	..	39	..	148	..	51	1	857	1,128	61	54	2,100
Southampton .	5	8	..	5	4	..	..	1	..	..	..	116	7	2	..	..	2	454	611	16	28	1,109
Stafford . . .	2	..	..	1	3	..	..	..	..	..	..	52	15	7	3	93	2	551	425	111	76	1,163
Suffolk. . . .	..	..	..	1	2	..	..	6	7	3	8	157	3	16	..	27	30	567	906	20	23	1,516
Surrey. . . .	30	7	..	5	14	..	..	6	5	5	3	384	26	174	18	61	4	1,964	2,179	198	267	4,608
Sussex. . . .	..	..	..	4	5	..	..	..	..	..	..	36	..	42	..	3	..	294	670	19	40	1,023
Warwick . . .	5	10	..	..	..	..	..	26	..	..	..	96	4	29	1	29	..	454	670	14	31	1,169
Westmoreland .	..	..	..	..	..	..	..	..	..	..	2	54	8	76	11	5	1	365	555	66	100	1,086
Wilts	19	46	..	6	29	..	..	73	20	4	2	116	19	64	12	44	1	1,249	1,520	128	118	3,015
Worcester. . .	1	2	..	12	..	..	..	71	176	7	18	62	1	18	..	4	1	652	866	36	64	1,618
{ E. Riding	..	..	..	7	..	..	..	5	..	2	..	65	22	102	22	34	9	545	788	131	201	1,665
{ N. Riding	32	41	..	35	43	13	16	87	154	34	25	30	9	34	8	25	3	597	653	179	181	1,610
{ W. Riding	63	71	11	20	58	2	8	34	77	1	3	2,076	242	470	151	18	10	7,404	8,233	1,147	1,588	18,372
Totals of England	445	594	46	69	1,334	72	153	779	1,346	120	153	6,537	918	4,406	929	889	138	38,559	54,135	6,405	9,028	108,127
WALES.																						
Anglesey . . .	..	..	..	..	..	..	..	..	..	..	..	11	5	10	..	14	2	128	82	21	26	257
Brecon . . . .	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	37	80	..	..	117
Cardigan . . .	1	2	..	8	..	..	..	..	..	..	..	19	..	15	..	7	..	294	358	26	26	704
Carmarthen . .	..	..	..	9	7	..	..	..	..	..	..	36	12	75	1	1	1	550	687	72	93	1,402
Carnarvon. . .	1	..	..	..	..	..	..	..	..	..	..	34	7	85	12	17	3	606	796	95	155	1,652
Denbigh . . .	..	..	..	..	..	..	..	..	..	..	..	6	..	98	32	7	..	321	424	94	88	927
Flint	3	2	2	..	2	3	3	..	..	1	..	38	6	90	2	9	..	496	761	65	101	1,423
Glamorgan . .	1	3	..	11	33	..	..	37	109	3	3	1	..	142	1	6	..	543	658	19	20	1,240
Merioneth. . .	..	..	..	66	31	7	11	1	..	..	..	5	..	51	11	6	..	339	545	51	101	1,036
Montgomery .	3	..	..	..	..	..	..	..	..	..	..	26	..	280	34	23	..	2,307	109	9	192	4,024
Pembroke . . .	..	..	..	1	..	..	..	..	..	..	..	..	..	24	2	8	1	1,416	160	22	22	317
Radnor . . . .	..	..	..	..	..	2	3	..	..	..	..	14	3	31	6	3	..	231	330	25	40	626
Totals of Wales .	9	7	2	99	73	12	17	38	109	4	3	190	33	901	101	107	7	5,087	7,188	586	864	13,725
Totals of England and Wales . . }	454	601	48	69	1,407	84	170	817	1,455	124	156	6,727	951	5,307	1,030	996	145	43,646	61,323	6,991	9,892	121,852

No. 2.—TABLE B.—Widows and Women whose Husbands have deserted them, or have been Transported, having a Child or Children under Sixteen dependent on them, who have received Out-door Relief during the Quarter ended Lady-day, 1840.

COUNTIES.	Widows having a Child or Children.											
	On Account of Sickness, Accident, or Infirmary.			On Account of Want of Work.			On Account of Insufficiency of Earnings.			Other Causes.		
	Out-door.			Out-door.			Out-door.			Out-door.		
	Resident.		Non-resident.	Resident.		Non-resident.	Resident.		Non-resident.	Resident.		Non-resident.
	A.	C.	A.	A.	C.	A.	A.	C.	A.	A.	C.	A.
ENGLAND.												
Bedford . . .	16	23	1	..	..	270	802	57	19	..	..	..
Berks . . .	33	77	3	..	..	394	1,034	201	74	..	..	..
Buckingham . . .	63	100	1	..	..	514	1,100	120	50	..	225	..
Cambridge . . .	58	58	1	70	14	495	1,202	181	60	..	..	..
Chester . . .	79	176	15	72	50	577	1,594	843	293	..	68	..
Cornwall . . .	57	157	4	7	..	851	2,427	397	155	35	11	25
Cumberland . . .	19	45	7	10	5	399	1,055	395	138	7	11	1
Derby . . .	39	326	1	11	14	245	708	144	52	35	113	41
Devon . . .	28	61	13	20	12	873	1,845	198	91	46	40	21
Dorset . . .	57	128	5	8	2	548	1,452	182	73	136	296	60
Durham . . .	94	162	17	4	2	857	2,402	697	270	10	23	3
Essex . . .	51	100	6	25	15	912	2,123	382	141	10	23	153
Gloucester . . .	69	82	11	37	..	755	2,172	344	125	16	34	..
Hereford . . .	8	17	6	..	..	232	563	111	52	..	..	20
Hertford . . .	49	114	2	..	..	352	931	77	29	52	143	2
Huntingdon . . .	3	6	1	10	2	209	504	68	27	..	..	10
Kent . . .	62	138	12	104	..	1,046	2,830	619	206	..	35	..
Lancaster . . .	133	262	19	64	45	1,171	3,536	1,190	380	44	48	1
Leicester . . .	104	35	20	13	22	531	1,475	184	63	17	25	34
Lincoln . . .	35	59	3	23	5	742	1,981	239	99	8	10	8
Middlesex . . .	66	139	35	77	84	1,200	3,306	2,019	716	9	52	6
Monmouth . . .	31	73	6	29	4	166	450	111	40	22	..	63
Norfolk . . .	69	170	6	81	12	813	2,012	335	122	..	465	..
Northampton . . .	11	16	1	1	..	730	1,554	143	44	175	..	38

Rutland	2	2	..	16	
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(For a continuation of this Table see the four following pages.)

No. 2.—TABLE B.—Widows and Women whose Husbands have deserted them, or have been Transported, having a Child or Children under Sixteen dependent on them, who have received Out-door Relief during the Quarter ended Lady-day, 1840—*continued*.

COUNTIES.	Wives (whose Husbands have deserted them) having a Child or Children.												Wives (whose Husbands are absent from them from any other cause than desertion) having a Child or Children.							
	On Account of Sickness, Accident, or Infirmary.				On Account of Want of Work.				On Account of Insufficiency of Earnings.				Other Causes.		On Account of Sickness, Accident, or Infirmary.					
	Out-door.				Out-door.				Out-door.				Out-door.		Out-door.					
	Resident.		Non-resident.		Resident.		Non-resident.		Resident.		Non-resident.		Resident.		Non-resident.		Resident.		Non-resident.	
	A.	C.	A.	C.	A.	C.	A.	C.	A.	C.	A.	C.	A.	C.	A.	C.	A.	C.	A.	C.
ENGLAND.																				
Bedford	2	4	..	..	..	1	..	15	4	1	..	..	1	..	3	8	..	..	..	..
Berks	3	6	..	..	..	2	..	55	19	2	..	..	2	..	..	14	..	..	..	..
Buckingham	2	..	1	4	..	..	..	76	29	4	..	..	4	..	3	..	..	..	..	..
Cambridge	22	57	9	13	..	9	..	189	66	..	..	26	..	..	..	..	..	..	..	..
Chester	21	59	1	1	..	40	..	148	61	..	4	7	..	..	..	10	..	..	..	..
Cornwall	7	17	..	..	41	..	..	372	138	16	1	3	..	..	3	37	..	..	..	3
Cumberland	10	35	..	..	19	..	3	161	72	27	..	..	..	..	..	18	..	..	..	..
Derby	14	11	2	2	4	..	6	22	6	13	..	..	..	..	..	3	..	..	..	..
Devon	5	7	4	10	16	..	..	260	105	2	1	6	..	..	..	4	..	..	..	..
Dorset	7	26	..	..	13	..	..	119	40	20	8	14	..	..	..	2	..	..	..	..
Durham	5	11	1	1	..	..	6	178	72	13	..	..	9	..	..	6	..	..	..	2
Essex	6	18	1	2	..	..	..	139	54	4	3	..	..	..	..	3	..	..	..	7
Gloucester	1	4	..	..	22	..	..	134	55	5	..	6	..	..	..	1	..	..	..	..
Hereford . . . . .	..	..	..	..	..	..	..	50	22	5	12	30	..	..	..	..	..	..	..	..
Hertford . . . . .	..	19	..	..	..	1	..	42	12	5	..	..	..	..	..	..	..	..	..	..
Huntingdon	7	5	..	..	..	..	..	68	20	1	..	3	..	..	..	6	..	..	..	..
Kent	2	16	..	..	17	..	..	27	63	9	..	7	..	..	..	..	..	..	..	..
Lancaster	6	51	1	10	12	..	3	178	115	41	2	17	..	..	..	9	..	..	..	..
Leicester	19	..	..	..	..	..	..	294	32	9	8	..	..	..	..	1	..	..	..	..
Lincoln	1	3	..	..	..	1	..	83	24	1	..	..	..	..	..	1	..	..	..	..
Middlesex	2	20	..	..	20	6	..	78	71	36	2	4	..	..	..	1	..	..	..	2
Monmouth	8	33	..	3	..	..	11	95	14	3	..	..	..	..	..	..	..	..	..	..
Norfolk	11	16	..	..	..	..	..	7	53	7	44	27	..	..	..	5	..	..	..	..

Nottingham	6	20	..	..	5	17	..	..	..	18	46	4	12	1	..	17	..	2	6	17	..	3
Oxford	17	47	..	..	2	8	..	..	..	49	91	4	9	7	..	..	..	1	4	13	..	..
Rutland	..	..	..	..	..	..	..	..	..	5	12	..	..	..	..	..	..	..	..	9	..	..
Salop	5	14	..	..	7	16	..	..	..	7	22	4	12	..	..	..	..	..	..	15	..	2
Somerset	27	66	..	..	14	43	..	..	5	130	333	27	76	12	21	3	2	8	8	10	..	..
Southampton	8	14	..	..	4	8	..	..	..	81	191	11	29	..	5	..	..	..	4	6	..	..
Stafford	..	..	..	..	1	3	..	..	3	22	66	3	11	..	..	..	..	..	6	21	..	..
Suffolk	..	..	..	..	4	13	..	..	..	50	131	5	12	9	19	2	3	..	14	30	..	..
Surrey	..	22	..	..	5	13	..	..	3	29	84	4	14	4	10	4	..	..	5	19	..	..
Sussex	2	13	..	..	2	4	..	..	..	32	99	10	35	1	4	..	..	..	2	2	..	..
Warwick	1	1	..	..	2	3	..	..	..	15	36	..	..	1	4	..	..	..	1	2	..	..
Westmoreland	1	1	..	..	..	..	..	..	..	8	17	3	11	1	4	..	..	..	1	2	..	..
Wilts	7	21	..	..	13	23	..	..	11	39	105	10	33	1	4	..	..	..	3	2	..	..
Worcester	13	29	..	..	8	29	..	..	..	29	70	6	12	1	4	..	..	6	3	12	..	1
(E. Riding.	2	2	..	..	..	..	..	..	..	33	89	16	42	1	1	2	..	..	5	19	..	..
{ N. Riding.	..	..	..	..	3	5	..	..	..	63	140	18	48	2	3	8	..	..	1	4	..	..
{ W. Riding.	19	50	..	..	29	67	13	..	31	74	119	10	35	3	..	..	..	2	5	8	..	1
Totals of England	292	727	46	90	233	554	40	102	1,938	4,890	386	1,005	153	278	35	64	163	441	15	21	..	..
WALES.																						
Anglesey	8	24	..	..	7	7	..	..	..	8	15	..	..	10	26	1	3	1	1	1	..	..
Brecknock	..	..	..	..	..	..	..	..	..	13	36	2	2	5	..	2	14	2	2	9	..	..
Cardigan	3	6	..	..	2	5	..	..	..	16	46	1	2	..	..	1	..	..	..	..	..	..
Carnarthen	4	11	..	..	8	28	..	..	..	7	15	2	6	1	6	..	1	..	..	..	..	..
Carnarvon	3	2	..	..	..	..	..	..	..	35	82	2	4	..	..	..	..	..	..	..	..	..
Denbigh	..	..	..	..	..	..	..	..	..	13	32	4	11	2	6	..	..	1	1	1	..	..
Flint	1	3	..	..	1	3	..	..	..	19	44	8	17	3	11	2	7	1	1	2	..	..
Glamorgan	..	..	..	..	..	..	..	..	..	21	49	1	5	1	1	..	..	..	..	..	..	..
Merioneth.	3	7	..	..	..	..	..	..	..	6	16	3	7	10	27	..	..	2	2	2	..	..
Montgomery	8	13	..	..	1	2	..	..	..	27	75	1	3	1	2	..	..	..	..	..	..	..
Pembroke.	8	25	..	..	..	..	..	..	..	16	39	..	..	14	45	..	..	..	..	..	..	..
Radnor	..	..	..	..	2	4	..	..	..	7	18	..	..	..	..	..	..	..	..	..	..	..
Totals of Wales	38	91	5	90	21	49	40	102	188	467	24	63	47	200	402	6	25	7	15	1	..	..
Totals of England and Wales	330	818	51	90	254	603	40	102	2,126	5,357	410	1,068	200	402	41	89	170	456	16	21	..	..

Nottingham	..	4	..	12	..	11	3,906	224	665	284	670	1	3	459	1,305	109	304	2,177
Oxford	..	..	..	..	..	22	70	1	4	7	25	..	..	607	1,500	46	120	2,273
Rutland	..	..	..	..	..	3	14	1	3	..	..	..	..	64	129	7	19	219
Salop	..	2	..	6	..	9	26	1	2	3	..	..	..	320	866	100	292	1,578
Somerset	..	5	..	20	..	93	261	14	45	17	49	..	..	1,644	4,192	224	576	6,636
Southampton	..	19	..	60	..	23	49	1	5	27	66	1	2	1,074	2,607	103	259	4,043
Stafford	..	1	..	1	..	19	49	2	8	2	7	1	1	850	2,163	112	339	3,464
Suffolk	..	5	..	26	..	64	200	2	7	9	30	2	4	1,226	3,113	101	334	4,774
Surrey	..	..	3	..	..	46	110	6	17	54	107	6	20	1,406	3,283	181	501	5,371
Sussex	..	2	..	1	..	26	78	9	30	1	7	..	..	661	1,730	149	435	2,975
Warwick	..	4	..	7	..	34	98	2	4	..	..	..	..	486	1,322	61	169	2,038
Westmoreland	..	1	..	2	..	3	6	..	..	2	..	..	..	121	338	54	174	687
Wilts	..	16	..	45	..	53	137	7	19	5	13	2	5	962	2,662	169	475	4,268
Worcester	..	5	..	7	..	38	109	6	23	7	23	1	5	1,064	2,712	156	411	4,343
York { E. Riding	..	..	..	..	..	17	45	16	31	1	6	2	3	508	1,208	210	511	2,437
York { N. Riding	..	..	..	..	..	7	19	4	15	1	1	1	4	532	1,052	155	359	2,098
York { W. Riding	..	6	..	18	..	156	444	13	46	10	32	88	112	1,812	4,683	598	1,511	8,604
Totals of England	115	37	11	358	37	1,410	3,906	224	665	284	670	148	229	34,763	88,694	7,234	19,427	150,118
Wales.	4	..	..	19	..	..	..	..	..	..	..	..	..	328	564	40	100	1,032
Anglesey	..	..	..	..	..	10	18	..	..	..	..	..	..	152	309	29	87	577
Brecknock	..	..	..	..	..	6	23	..	..	..	..	..	..	324	789	32	58	1,203
Cardigan	..	..	..	..	..	4	6	1	2	1	3	1	2	556	1,137	111	263	2,067
Carmarthen	..	..	..	..	..	6	13	..	..	..	..	..	..	550	1,214	153	334	2,251
Carnarvon	..	..	..	..	..	12	32	2	..	2	3	1	3	276	600	79	188	1,143
Deutigh	..	..	..	..	..	4	9	1	1	..	..	1	2	328	785	85	161	1,359
Flint	..	..	..	..	..	12	18	..	..	..	..	..	..	450	1,155	60	163	1,828
Glamorgan	..	..	..	..	..	..	..	..	..	..	..	..	..	140	302	93	176	711
Merioneth	..	3	..	6	..	6	25	..	..	1	3	..	..	275	705	47	125	1,152
Montgomery	..	3	..	14	..	1	6	..	..	..	..	..	..	291	756	49	131	1,227
Pembroke	..	..	..	..	..	5	16	..	..	..	..	..	..	71	208	25	61	365
Radnor	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Totals of Wales	10	..	..	39	..	66	166	4	5	4	9	3	7	3,741	8,524	803	1,847	14,915
Totals of England and Wales	125	37	11	397	37	1,476	4,072	228	670	288	679	151	236	38,504	97,218	8,037	21,274	165,033

No. 2.—TABLE C.—AGED and INFIRM OUT-DOOR PAUPERS, partially or wholly Disabled, Relieved during the Quarter ended Lady-day, 1840, distinguishing the Resident and Non-resident.

COUNTIES.	Out-door Resident.				Out-door Non-resident.				Totals.				Grand Total.	Number of Unions.
	Wholly unable to Work.		Partially able to Work.		Wholly unable to Work.		Partially able to Work.		Resident.		Non-resident.			
	Males.	Females.	Males.	Females.	Males.	Females.	Males.	Females.	Males.	Females.	Males.	Females.		
ENGLAND.														
Bedford	546	999	223	814	33	112	11	45	769	1,813	44	157	2,783	6
Berks	1,396	2,141	236	424	121	222	24	36	1,632	2,565	145	258	4,600	12
Buckingham	641	1,249	523	1,418	77	208	32	99	1,164	2,667	109	307	4,247	7
Cambridge	689	1,394	270	642	65	164	28	54	959	2,036	93	218	3,306	9
Chester	838	1,408	491	1,014	276	506	136	305	1,329	2,422	412	811	4,974	9
Cornwall	1,179	2,499	613	1,529	148	372	66	184	1,792	4,028	214	556	6,590	13
Cumberland	303	680	260	644	112	268	74	255	563	1,324,	186	523	2,596	9
Derby	408	878	217	557	114	214	86	135	625	1,435	200	349	2,609	8
Devon	2,492	4,494	2,254	3,421	269	560	172	449	4,746	7,915	441	1,009	14,111	17
Dorset	1,234	2,335	506	1,078	136	281	44	109	1,740	3,413	180	390	5,723	12
Durham	736	1,756	382	1,219	314	725	147	569	1,118	2,975	461	1,294	5,848	14
Essex	1,840	3,158	483	963	179	334	31	125	2,323	4,121	210	459	7,113	17
Gloucester	1,428	2,823	658	1,427	178	506	65	173	2,036	4,250	243	679	7,253	16
Hertford	622	967	421	781	87	191	39	113	1,043	1,748	126	304	3,221	8
Huntingdon	686	1,476	214	598	59	152	19	54	900	2,074	78	206	3,258	13
Kent	335	612	149	445	31	79	10	28	484	1,057	41	107	1,689	3
Lancaster	1,781	2,925	835	1,776	338	651	98	251	2,616	4,701	436	902	8,655	27
Leicester	1,167	2,114	1,257	2,655	317	587	397	768	2,424	4,769	714	1,355	9,262	19
Lincoln	1,093	1,512	417	846	166	267	45	117	1,510	2,358	211	384	4,463	11
Middlesex	1,116	2,295	529	1,512	139	307	51	166	1,645	3,807	190	473	6,115	14
Monmouth	796	1,827	407	1,720	353	1,125	196	681	1,203	3,547	549	1,806	7,105	18
Norfolk	375	679	284	516	59	110	23	62	659	1,195	82	172	2,108	5
Northampton	2,147	4,115	757	1,523	418	910	149	313	2,904	5,638	567	1,223	10,332	21
Northampton	1,098	2,275	347	1,183	75	208	99	256	1,445	3,458	174	464	5,541	12
Northampton	808	1,850	252	1,351	451	1,159	152	726	1,060	3,201	603	1,885	6,749	12
Northampton	670	1,161	260	789	161	393	57	180	1,047	1,049	336	1,770	3,660	9

Oxford.	1,312	2,019	244	454	100	149	27	27	1,556	2,473	127	176	4,332	8
Rutland.	134	198	23	96	24	31	3	7	157	294	27	38	516	2
Salop.	469	823	350	831	153	296	83	273	819	1,654	236	569	3,278	13
Somerset.	2,909	5,739	1,441	2,721	302	693	108	215	4,350	8,460	410	908	14,128	17
Southampton.	1,539	2,714	626	1,069	211	390	37	95	2,165	3,783	248	485	6,681	23
Stafford.	1,004	2,046	436	1,191	209	452	62	165	1,440	3,237	271	617	5,565	16
Suffolk.	2,117	3,736	741	1,583	214	439	45	107	2,858	5,309	259	546	8,972	16
Surrey.	1,201	2,557	446	1,240	151	329	47	129	1,647	3,797	198	458	6,100	18
Sussex.	1,175	1,419	829	766	241	334	124	173	2,004	2,185	365	507	5,061	20
Warwick.	725	1,295	394	876	144	315	49	150	1,119	2,171	193	465	3,948	11
Westmoreland.	119	166	156	330	40	81	41	94	275	496	81	175	1,027	3
Wilts.	1,913	3,672	541	1,063	320	727	55	150	2,454	4,735	375	877	8,441	17
Worcester.	1,113	1,898	706	1,365	215	418	117	266	1,819	3,263	332	684	6,098	13
York. { E. Riding	541	1,176	284	664	145	333	102	301	825	1,840	247	634	3,546	9
York. { N. Riding	660	1,628	371	858	195	413	98	297	1,031	2,486	293	710	4,540	13
York. { W. Riding	1,356	2,742	923	2,369	395	852	296	698	2,279	5,111	691	1,550	9,631	16
Totals of England	44,720	83,440	21,864	48,314	7,735	16,752	3,555	9,408	66,584	131,754	11,290	26,160	225,788	536
WALES.														
Anglesey.	235	595	209	465	29	48	23	60	444	1,060	52	108	1,664	1
Brecknock.	196	389	237	599	51	88	26	106	433	988	77	194	1,692	4
Cardigan.	364	859	217	772	50	122	26	90	581	1,631	76	212	2,500	5
Carmarthen.	463	917	435	1,125	103	219	76	311	898	2,042	179	530	3,649	5
Carnarvon.	326	541	317	923	88	151	77	205	643	1,464	165	356	2,628	4
Denbigh.	236	520	243	699	56	117	74	178	479	1,219	130	295	2,123	3
Flint.	274	542	208	769	52	93	54	134	482	1,311	106	227	2,126	2
Glamorgan.	428	1,092	230	757	54	114	15	67	658	1,849	69	181	2,757	5
Merioneth.	344	548	318	658	96	128	96	191	662	1,206	192	319	2,379	4
Montgomery.	372	518	353	753	63	133	52	109	725	1,271	115	242	2,353	3
Pembroke.	346	843	215	735	68	138	31	105	561	1,578	99	243	2,481	3
Radnor.	119	230	76	151	29	58	17	59	195	381	46	117	739	3
Totals of Wales.	3,703	7,594	3,058	8,406	739	1,409	567	1,615	6,761	16,000	1,306	3,024	27,091	42
Totals of England and Wales.	48,423	91,034	24,922	56,720	8,474	18,161	4,122	11,023	73,345	147,754	12,596	29,184	262,879	578

NOTE.—Each of the three foregoing Tables comprise returns from 578 Unions.

No. 3.

LIST of UNIONS for which WORKHOUSES have been ordered by the Poor Law Commissioners to be provided or adapted, with the Sums authorized to be expended, &c.—(Continued from the Sixth Annual Report, App. E. No. 3.)

I.—WORKHOUSES ORDERED TO BE BUILT.

Unions.	Counties in which situate.	Number of Paupers to be provided for.	Amount authorized to be expended.	Additional Amount authorized to be expended on Workhouses previously ordered to be built.
			£. s. d.	£. s. d.
Alnwick	Northumberland . .	150	3,000 0 0	..
Altrincham	Chester . . . . .	..	..	1,000 0 0
Amersham	Buckingham and Herts	..	..	1,400 0 0
Austell, St. . . .	Cornwall . . . . .	..	..	350 0 0
Bala	Merioneth . . . . .	..	..	900 0 0
Battle	Sussex . . . . .	..	..	1,200 0 0
Bethnal Green . .	Middlesex	800	15,000 0 0	..
Bideford	Devon . . . . .	..	..	1,255 0 0
Bromsgrove . . .	Worcester, Warwick, Stafford, and Salop.	..	..	350 0 0
Cerne	Dorset . . . . .	..	..	300 0 0
Chard	Somerset, Dorset, and Devon	..	..	320 0 0
Cheltenham . . .	Gloucester . . . . .	..	..	1,676 0 0
Chesterfield . . .	Derby . . . . .	..	..	700 0 0
Chipping Sodbury .	Gloucester . . . . .	..	..	1,700 0 0
Chorlton	Lancaster . . . . .	..	..	2,000 0 0
Clun	Salop and Montgomery.	150	3,070 0 0	..
Clutton	Somerset . . . . .	..	..	713 16 4
Columb, Major, St.	Cornwall . . . . .	..	..	372 0 0
Droitwich	Worcester . . . . .	..	..	500 0 0
Dursley	Gloucester and Wilts .	..	..	1,420 0 0
Eton	Buckingham . . . . .	..	..	800 0 0
Glendale	Northumberland . .	..	..	800 0 0
Gloucester	Gloucester . . . . .	..	..	2,290 0 0
Hereford	Hereford . . . . .	..	..	800 0 0
Holywell	Flint . . . . .	..	..	2,000 0 0
Howden	York . . . . .	..	..	450 0 0
Ledbury	Hereford & Worcester .	..	..	150 0 0
Lichfield	Stafford . . . . .	..	..	1,360 0 0
Lincoln	Lincoln . . . . .	..	..	1,650 0 0
Llanfyllin	Montgomery . . . . .	..	..	1,500 0 0
Mansfield	Nottingham & Derby .	..	..	1,173 15 0
Neot's, St. . . .	Huntingdon, Bedford, and Cambridge.	250	5,685 0 0	..
Newcastle on Tyne .	Northumberland . .	..	..	8,500 0 0
Newtown&Llanidloes	Montgomery . . . . .	..	..	1,000 0 0
Nottingham . . .	Nottingham	1,000	12,000 0 0	..
Penzance	Cornwall . . . . .	..	..	435 0 0
Redruth	Cornwall . . . . .	..	..	2,010 0 0
Ross	Hereford & Gloucester.	..	..	1,000 0 0
Rotherham	York and Derby . .	..	..	200 0 0
Skipton	York . . . . .	..	..	2,500 0 0
Spalding	Lincoln . . . . .	..	..	1,750 0 0
Spilsby	Lincoln . . . . .	..	..	1,500 0 0
Stockport	Chester and Lancaster.	500	8,000 0 0	..
Tetbury	Gloucester and Wilts .	..	..	320 0 0
Thornbury	Gloucester . . . . .	..	..	2,000 0 0
West Derby . . .	Lancaster . . . . .	..	..	3,650 0 0
Williton	Somerset . . . . .	..	..	505 0 0

II.—WORKHOUSES ORDERED TO BE ALTERED AND ENLARGED.

Unions.	Counties in which situate.	Amount authorized to be expended.	Amount authorized to be expended in addition to that previously ordered.
		£. s. d.	£. s. d.
Ashby-de-la-Zouch	Leicester and Derby . . . . .	..	2,200 0 0
Aston	Warwick . . . . .	..	600 0 0
Blything	Suffolk	9,100 0 0	..
Bristol, City	Gloucester	3,500 0 0	..
Cleobury Mortimer	Salop . . . . .	..	102 10 0
Easthampstead	Berks. . . . .	..	2,392 0 0
East Ward	Westmoreland . . . . .	..	369 0 0
Faith's, St.	Norfolk . . . . .	..	200 0 0
Hambledon	Surrey	2,288 7 0	..
Hartismere	Suffolk . . . . .	..	550 0 0
Herford	Hertford . . . . .	..	300 0 0
King's Lynn	Norfolk . . . . .	..	60 0 0
Lambeth	Surrey . . . . .	..	6,600 0 0
Lancaster	Lancaster	4,020 0 0	..
Lewes	Sussex . . . . .	..	250 0 0
Medway	Kent . . . . .	..	400 0 0
Nantwich	Chester	6,228 0 0	..
Olave's, St.	Surrey	7,000 0 0	..
Ormskirk	Lancaster . . . . .	..	400 0 0
Poplar	Middlesex . . . . .	..	109 0 0
Ringwood	Southampton	100 0 0	..
Rye	Sussex and Kent . . . . .	..	50 0 0
Saviour's, St.	Surrey . . . . .	..	1,008 2 5
Shiffnall	Salop and Stafford . . . . .	..	200 0 0
Tenterden.	Kent . . . . .	..	300 0 0
Westbury-on-Severn	Gloucester . . . . .	..	130 0 0
Wheatenhurst	Gloucester . . . . .	..	60 0 0
Whitechapel	Middlesex	92 13 1	..

No. 4.

LIST of UNIONS not having efficient WORKHOUSES in operation.

Unions in Cornwall not having efficient Workhouses.

Camelford.
Columb, St.
Stratton.

Unions in Yorkshire.

Pocklington, East Riding.
Wortley, West Riding.
Sedbergh, ditto.

Unions in Wales.

Anglesey.
Builth.
Aberystwith.
Lampeter.
Tregaron.
Bangor.
Carnarvon.
Conway.
Llanrwst.

Merthyr Tydvil.
Bala (building).
Corwen (building).
Dolgelly.
Festiniog (building).
Machynlleth.
Presteigne.
Rhayader.

No. 4.—continued.

Other Unions not having Workhouses in operation.

Runcorn
Chapel-en-le-Frith.
Hayfield.
Holsworthy.
Easington.

Bury.
Haslingden.
Todmorden.
Bellingham.
Dulverton.

Not in operation.

Ashton-under-Lyne.
Oldham.
Rochdale.

No. 5.

LIST of UNIONS and PARISHES placed under the Poor Law Amendment Act, with particulars of Population, Average Poor Rates, and Number of Guardians.—(In continuation of List in Sixth Annual Report, App. E. No. 2.)

MANCHESTER UNION.

Parishes United.	Population in 1831.	Averages for the Years ended 25th March, 1838-39-40.	Number of Elected Guardians.
COUNTY OF LANCASTER :—		£.	
1. Blackley	3,020	449	1
2. Bradford	166	46	1
3. Cheetham	4,025	559	1
4. Crumpsall	1,878	76	1
5. Frailsworth	3,667	386	1
6. Harpurhey	463	44	1
7. Heaton, Great	181	147	1
8. Heaton, Little	771	130	1
9. Manchester	142,026	31,001	13
10. Moston	615	265	1
11. Newton (in the parish of Manchester)	4,377	466	1
12. Prestwich	2,941	604	1
Total	164,130	34,173	24

Declared to take place from and after the 15th December, 1840.

LIVERPOOL.—BOARD OF GUARDIANS.

Parish.—Under a Board of Guardians.	Population in 1831.	Averages for the Years ended 25th March, 1838-39-40.	Number of Elected Guardians.
COUNTY OF LANCASTER :—		£.	
Liverpool	165,175	37,881	25

Declared to take place from and after 25th March, 1841.

No. 6.

STATEMENT of the NUMBER of PERSONS who have Emigrated, and of the Sums which the POOR LAW COMMISSIONERS have authorized to be raised or borrowed, since April, 1840.—(In continuation of Statement in Sixth Annual Report, App. E., No. 6.)

COUNTY.	PARISH.	Amount authorized to be raised or borrowed, either from the Exchequer Loan Office, or from private Individuals.	Number of Persons who have Emigrated.			To what Part Emigrated.
			Adults: Persons above 14 Years of Age.	Children between 7 and 14 Years of Age.	Children under 7 Years of Age.	
Bedford .	Milton Bryant . . .	£. s. d. * ..	1	..	..	Canada.
Berks . .	Hungerford . . .	70 0 0				
"	Speen . . .	100 0 0				
"	Wargrave . . .	15 0 0	2	2	1	Ditto.
Bucks . .	Burnham . . .	20 0 0	4	2	..	Ditto.
Cornwall .	Agnes, St. . . .	60 0 0				
"	Clement, St. . . .	7 0 0	2	..	3	South Australia.
"	Jacobstow . . .	15 0 0				
"	Kenwyn . . .	6 0 0	2	3	2	Ditto.
"	Mary, St., . . .	20 0 0				
"	North Hill . . .	20 0 0	4	3	2	New Zealand.
"	Penzance Town . .	28 0 0				
Devon . .	Branscombe . . .	20 0 0				
"	Shebbear . . .	25 0 0				
Glamorgan.	Llantrisant . . .	11 0 0				
Gloucester.	Dursley . . .	25 0 0				
"	Frampton Cotterel .	10 0 0				
Hants . .	Nether Wallop . .	60 0 0	2	2	3	Canada.
"	Upper Clatford . .	20 0 0				
"	Weyhill, or Penton Grafton.	30 0 0	4	4	2	Ditto.
Hertford .	Graveley . . .	4 0 0				
Kent . .	Bethersden . . .	100 0 0				
"	Boughton Malherbe.	250 0 0				
"	Boughton Monchel-sea.	90 0 0	7	5	5	Sydney.
"	Charing . . .	150 0 0				
"	Chart, next Sutton Valence.	160 0 0	8	6	11	Canada.
"	Eastbridge . . .	15 0 0	3	2	2	Australia.
"	Frittenden . . .	30 0 0	4	..	6	New Zealand.
"	Goudhurst . . .	80 0 0	32	..	7	New Zealand & Australia.
"	Hawkhurst . . .	500 0 0	7	..	3	Sydney.
"	Headcorn . . .	100 0 0				
"	Hollingbourn . . .	125 0 0	12	2	1	New Zealand.
"	Hunton . . .	44 12 6				
"	Lenham . . .	100 0 0				
"	Lydd . . .	19 5 8	2	1	1	Port Philip.
"	Marden . . .	100 0 0	24	12	15	New Zealand.
"	Newchurch . . .	12 0 0				
"	Peckham, West . .	100 0 0	3	2	..	New Zealand & Sydney.
"	Pluckley . . .	100 0 0	11	7	8	Ditto.

* Vide Sixth Annual Report, Appendix E. No. 6.

STATEMENT of the Number of Persons who have Emigrated, &c.—*continued.*

COUNTY.	PARISH.	Amount authorized to be raised or borrowed, either from the Exchequer Loan Office, or from private Individuals.			Number of Persons who have Emigrated.			To what Part Emigrated.
					Adults: Persons above 14 Years of Age.	Children between 7 and 14 Years of Age.	Children under 7 Years of Age.	
Kent . .	Smarden	£.	s.	d.				
" "	Staplehurst	100	0	0	8	4	4	New Zealand.
" "	Ulcomb	200	0	0	12	3	3	Canada.
" "	Westwell	45	0	0	8	5	4	New Zealand.
" "	Wye	12	0	0	2	..	1	Sydney.
" "	Yalding	160	0	0	14	10	11	Ditto.
Oxford . .	Merton	20	0	0	2	3	..	South Australia.
Salop . .	Cheswardine	10	0	0				
Somerset .	Cadbury, North . . .	3	0	0				
" "	Corton Denham . . .	35	0	0	7	5	5	Upper Canada.
" "	Curry, North	30	0	0				
" "	Ditcheat	35	0	0				
" "	Doultling	19	0	0				
" "	Henstridge	12	0	0				
" "	Milborne Port	3	0	0	1	..	..	America.
" "	Norton	9	0	0				
" "	Stoke, St. Gregory . .	27	10	0				
" "	Stoke-sub-Hambden . .	50	0	0	6	4	4	
" "	Stowell	6	0	0	2	..	2	New Zealand.
" "	Yeovil	526	15	0	17	9	13	Australia & New Zealand.
Surrey . .	Egham	100	0	0	2	2	4	Sydney.
" "	Kingston	20	0	0	2	..	3	Canada.
Sussex . .	Battle	300	0	0	24	6	5	Sydney and Canada.
" "	Beckley	9	0	0	3	..	2	Sydney.
" "	Bodiam	60	0	0	5	..	..	Ditto.
" "	Eastbourne	200	0	0	10	2	2	Ditto.
" "	Linch	20	0	0	2	3	3	South Australia.
" "	Mountfield	250	0	0	21	8	8	Sydney.
" "	Playden	36	0	0				
" "	Salehurst	200	0	0	28	10	17	Sydney & Canada.
" "	Slinfold	40	0	0				
" "	Steyning	18	0	0	1	..	..	Australia.
" "	Ticehurst	500	0	0				
" "	Trotton	25	0	0	1	..	..	Canada.
" "	Wadhurst	15	0	0				
Wilts . .	Bedwin, Great	50	0	0	2	1	2	Australia.
" "	Bedwin, Little	*	..		2	1	3	Ditto.
York . .	Tickton	30	0	0				

* *Vide* Sixth Annual Report, Appendix E. No. 6.

No. 7.

LISTS of UNIONS in which PARISH PROPERTY has been Sold, and the produce appropriated, under the Commissioners' Orders.

—PAROCHIAL PROPERTY ordered to be Sold, and the Purposes to which the Produce has been directed to be applied.—(*In continuation of List in Sixth Annual Report, Appendix E. No. 5, I.*)

Union.	Parish.	Amount of Purchase Money.	Sums directed to be applied by Orders of the Commissioners.	Purposes to which the Sums have been directed to be applied.
		£. s. d.	£. s. d.	£. s. d.
Abergavenny . .	Llanvapley . . .	104 0 0	40 1 2	Towards cost of Union workhouse.
Alderbury . . .	Downton	470 0 0	454 19 4	Expenses of Emigration.
Altrincham . .	Mobberley . . .	520 0 0		
Amphill . . .	Higham Gobion . .	45 0 0		
" . . .	Pulloxhill . . .	226 0 0		
" . . .	Shitlington . . .	73 0 0		
Ashby-de-la-Zouch	Hugglescote . . .	235 0 0*		
Ashford, West .	Little Chart . . .	98 0 0		
Aston	Minworth	251 0 0	96 0 3½	{ 16 0 3½ towards cost of Union workhouse. 80 0 0 valuation expenses.
Atherstone . .	Atherstone . . .	300 0 0		
Austell, St. . .	Austell, St. . . .	500 0 0		
Axbridge . . .	Blagdon	100 0 0		
" . . .	Kewstoke	10 0 0		
" . . .	Winscombe . . .	232 0 0		
Aylesbury . . .	Aylesbury	2,900 0 0	1,000 0 0	Loan to the Guardians.
" . . .	Waddesdon . . .	234 0 0		
" . . .	Whitchurch . . .	40 0 0		
Bakewell . . .	Monyash	80 0 0		
" . . .	Winster	207 15 0		
Banbury . . .	Shutford, West . .	68 0 0	60 0 0	Liquidation of outstanding claim.
Barnet	East Barnet . . .	500 0 0		
" . . .	Hadley	237 0 0		
Barnstaple . .	West Down . . .	53 0 0	53 0 0	Investment.
Barrow-upon-Soar	Anstey	78 0 0		
" . . .	Birstall	260 0 0		
Bath	Bath Easton . . .	378 0 0		
Battle	Battle	38 0 0		
Bedford	Cardington and } Eastcotts . . }	413 0 0	403 8 0	{ 57 17 11½ towards cost of Union workhouse. 345 10 0½ investment.
" . . .	Harrold	25 4 0	24 7 0	{ Towards cost of Union workhouse. 15 19 2 valuation expenses.
" . . .	Milton Ernest . .	155 0 0	150 2 6	{ 16 9 1¼ towards cost of Union workhouse. 117 14 2½ investment.
Bedminster . .	Winford	120 0 0		
Belper	Dethick, Lea, and Holloway	42 0 0	42 8 0	Towards cost of Union workhouse.
" . . .	Kilbourne	93 0 0	89 16 0	Ditto.
" . . .	Smalley	122 0 0	118 10 6	Ditto.
" . . .	Wirksworth . . .	351 0 0		
Beverley . . .	Elton	151 0 0	143 8 0	{ 15 2 4 towards cost of Union workhouse 128 5 8 investment.
" . . .	Lund	{ 17 0 0 60 0 0 Vide 6 Rep. }	72 0 5	{ 9 12 0 towards cost of Union workhouse. 62 8 5 investment.
Billericay . . .	Little Warley . . .	132 0 0		
Blaby	Wigston Magna . .	520 0 0		
Blackburn . . .	Lower Darwen . . .	110 0 0		
Blything . . .	Bramfield	291 0 0		
Bodmin	Cardinham	61 0 0		
" . . .	Lostwithiel . . .	246 0 0		
Bosmere & Claydon	Winston	82 0 0		
Bourn	Laughton	50 0 0		
" . . .	Wytham-on-the-hill	47 0 0		
Brackley . . .	Brackley, St. James	150 0 0		
" . . .	Greatworth	270 0 0		

* £230 of this sum was applied in discharge of a mortgage on the premises without the authority of an order of the Commissioners.

I.—PAROCHIAL PROPERTY ordered to be Sold—*continued.*

Union.	Parish,	Amount of Purchase Money.	Sums directed to be applied by Orders of the Commis- sioners.	Purposes to which the Sums have been directed to be applied.
		£. s. d.	£. s. d.	£. s. d.
Brackley . . .	Newbottle . . .	20 0 0		
„	Sulgrave. . . .	212 0 0		
Bradfield . . .	Streatley . . .	{ 112 0 0 176 0 0 }	252 0 0	{ 182 5 0 towards cost of Union work 69 15 0 investment.
Braintree. . .	Rayne	80 0 0	68 9 1	Towards cost of Union workhouse.
„	Stisted	339 17 2	260 7 0	Ditto.
Brecknock . .	St. David . . .	105 0 0	101 2 9	Liquidation of outstanding claim.
	St. John. . . .	105 0 0	101 2 9	Ditto.
	St. Mary. . . .	210 0 0	202 5 6	Ditto.
Brentford . .	Ealing	260 0 0	100 0 0	Towards cost of erecting vestry-room.
„	Twickenham . .	110 0 0		
Brixworth . .	Brixworth . . .	332 11 0	322 15 0	Towards cost of Union workhouse.
„	Hollowell . . .	84 0 0		
„	Ravensthorpe . .	140 0 0	128 1 10	Ditto.
Bromsgrove . .	Frankley . . .	40 0 0	40 0 0	Ditto.
Bromyard . .	Pencombe . . .	120 0 0	112 16 11	Ditto.
Buckingham. .	Buckingham . .	1201 0 0	442 3 6	Ditto.
Buntingford . .	Hormead, Great .	78 15 0		
„	Layston	178 10 0		
„	Meesden	58 0 0		
„	Rushden	67 4 0		
„	Sandon	138 12 0		
Burton-upon- Trent	Burton Extra . .	240 0 0	228 4 5	Towards cost of Union workhouse.
Caistor . . .	Haburgh	100 0 0	..	Vide Glandford Brigg Union, Ulceby Par
Carmarthen . .	Llanstephen . .	291 5 6	343 5 8*	Investment.
Chapel-en-le- Frith	Chapel-en-le- Frith.			
Chard . . .	Ilminster . . .	390 0 0		
„	Lopen	45 10 0		
Chelmsford . .	Buttsbury & Stock	389 0 0		
„	Chelmsford . . .	605 0 0		
„	Hanningfield, West	130 0 0		
„	Waltham, Great .	203 0 0		
Chepstow. . .	Matherne	150 0 0	150 0 0	{ 124 7 4 liquidation of outstanding c 25 12 8 towards cost of Union work
Chesterfield . .	Ashover	127 10 0		
„	Bolsover	70 0 0		
Chesterton . .	Harston	50 0 0		
„	Oakington . . .	268 16 0		
Chorley . . .	Bretherton . . .	51 0 0		
Cleobury Morti- mer	Rock	286 0 0	262 13 2	{ 102 8 2 towards cost of Union work 160 5 0 investment.
Clutton . . .	Hinton Blewitt. .	80 0 0	72 1 6	Towards cost of Union workhouse.
„	Midsomer Norton .	122 0 0	109 4 10	{ 81 14 2 valuation expenses. 27 10 8 towards cost of Union work
Côlchester . .	St. Peter's . . .	{ 310 0 0 305 0 0 }	562 2 0	{ 279 6 2 Vide 4 Report. 282 15 10 towards cost of Union work
Columb, St., Major	St. Columb, Major.	187 0 0	184 2 0	Investment.
„	St. Merryan . . .	98 0 0		
Cosford . . .	Monks Eleigh . .	55 0 0		
Cranbrook . .	Cranbrook . . .	108 0 0		
„	Goudhurst . . .	45 0 0		
Cricklade and Wootton Bassett	Cricklade, St. Mary	20 10 0		
„	Cricklade, St. Sampson.	115 0 0		
Croydon . . .	Coulsden	486 0 0	486 0 0	Liquidation of outstanding claims.
Daventry . . .	Daventry	730 0 0		
Depwade . . .	Bunwell	30 0 0		
„	Carlton Rode . . .	105 0 0		
Dewsbury . .	Batley	205 0 0		
„	Gomersal	53 0 0	47 5 8	Valuation expenses.
„	Liversege	215 0 0		
Docking . . .	Heacham	146 0 0		
Doncaster . .	Fenwick	173 0 0		

* £60 of this sum was derived from the sale of materials.

I.—PAROCHIAL PROPERTY ordered to be Sold—*continued.*

Union.	Parish.	Amount of Purchase Money.	Sums directed to be applied by Orders of the Commissioners.	Purposes to which the Sums have been directed to be applied.
		£. s. d.	£. s. d.	£. s. d.
Leicester . .	Wadworth . . .	365 0 0		
Chester . .	Maiden Newton . .	280 0 0		
. .	Toller Porcorum . .	165 0 0		
Enham . .	Tottenhill . . .	31 0 0		
. .	Watlington . . .	48 0 0		
. .	Wretton . . .	35 0 0		
itwich. . .	Himbleton . . .	270 0 0		
amow . .	Dunmow, Great . .	758 0 0		
. .	Easter, High . . .	348 0 0		
. .	Roothing, High . .	37 0 0		
. .	Stebbing . . .	75 11 0		
. .	Thaxted . . .	400 0 0		
esley . .	Stinchcombe . . .	103 0 0		
ingwold . .	Easingwold . . .	205 0 0		
bourne . .	Jevington . . .	178 0 0		
Grinstead . .	Withyham . . .	236 0 0	226 11 2	Liquidation of outstanding claim.
t Ward . .	Kirkby Stephen . .	850 0 8	116 11 6	Liquidation of parochial debt.
try . .	Ash . . .	{ *206 16 5 605 0 0 Vide 4 Rep. }	797 18 8	{ 591 2 3 Vide 4 Report. 206 16 5 liquidation of outstanding claim.
am . .	Standford . . .	90 0 0	472 10 0	Liquidation of outstanding claim.
. .	Stowting . . .	515 0 0	173 4 4	{ 17 0 8 towards cost of Union workhouse. 156 3 8 investment.
. .	Coveney. . .	190 0 0	87 11 0	{ 11 18 10½ towards cost of Union workhouse. 75 12 1½ emigration expenses.
ingham . .	Roughton . . .	105 0 0	198 1 9	{ 136 11 9 liquidation of outstanding claim. 61 10 0 valuation expenses.
n . .	Farnham Royal . .	216 8 0	124 18 5	{ 40 1 0 towards cost of Union workhouse. 40 0 0 valuation expenses, 44 17 5 investment.
ersham . .	Luddenham . . .	140 0 0		
gg, East and West	Martham . . .	31 0 0		
eshill . .	Stoke . . .	10 0 0		
man's, St. .	St. Mellion . . .	50 0 0		
. .	Rame . . .	25 0 0		
ndford Brigg.	Goxhill . . .	60 0 0		
. .	Ulceby . . .	127 0 0		
. .	. .	186 0 0½		
ucester . .	Upton St. Leonard .	318 0 0		
le . .	Goole . . .	171 0 0		
. .	Snaith . . .	84 0 0		
itcross . .	Fersfield . . .	305 19 6½	47 18 9	{ 5 0 0 emigration expenses. 42 18 9 towards cost of Union workhouse.
sborough . .	Moorsholme . . .	52 0 0		
lsham . .	Hellingley . . .	35 0 0		
. .	Laughton . . .	581 0 0		
sted . .	Colne Engaine . .	92 0 0		
. .	Halsted . . .	170 0 0		
. .	Yeldham, Little . .	40 0 0		
atismere . .	Occold . . .	180 0 0		
adington . .	Headington . . .	60 0 0		
ston . .	Wendron . . .	302 0 0		
ndon . .	Pinner . . .	5 0 0		
aley . .	Watlington . . .	275 0 0		
eford . .	St. Martin . . .	290 0 0		
tford . .	St. John . . .	262 10 0	387 10 10	{ 212 15 1½ towards cost of Union workhouse 174 15 8½ investment.
ham . .	Hexham . . .	400 0 0	150 0 0	{ 21 19 0 towards cost of Union workhouse 128 1 0 investment.
hworth and windon . . }	Rodborne Cheney . .	150 0 0		
ckley . .	Earl Shilton . . .	8 5 0		
chin . .	Hitchin . . .	990 0 0	168 5 8	Towards cost of Union workhouse.
beach . .	Sutton St. Edmund .	192 0 0		

Produced from the sale of furniture, &c.

The parish of Haburgh, in the Caistor Union, is entitled to a portion of this sum.

£130 5s. 6d., part of this sum, was paid in discharge of a mortgage on the property without the authority of an of the Commissioners.

I.—PAROCHIAL PROPERTY ordered to be Sold—continued.

Union.	Parish.	Amount of Purchase Money.	Sums directed to be applied by Orders of the Commissioners.	Purposes to which the Sums have been directed to be applied.
		£. s. d.	£. s. d.	£. s. d.
Holborn . . .	St. Andrew and St. George.	455 0 0	412 2 7	Towards cost of Union workhouse.
Hollingbourn . .	Harrietsham . .	245 0 0		
"	Lenham . . .	{ 74 0 0 524 0 0 Vide 5&6 R.	555 18 5½	{ 420 0 0 liquidation of outstanding 135 18 5½ towards cost of Union workhouse.
"	Sutton, East . .	180 0 0	177 18 0	{ 86 15 7 towards cost of Union workhouse. 91 2 5 investment.
Horncastle . .	East Barkwith . .	150 0 0		
Horsham . . .	Horsham . . .	95 0 0		
"	Rusper . . .	{ 185 0 0 60 0 0 Vide 4 Rep.	216 17 0	{ 45 16 0 Vide 4 Report. 171 1 0 towards cost of Union workhouse.
"	Shipley . . .	{ 550 0 0 533 0 0 Vide 4 Rep.	1018 13 3	{ 494 14 7 Vide 4 Report. 523 18 8 towards cost of Union workhouse.
"	Slinfold . . .	{ 157 0 0 164 0 0 Vide 4 Rep.	248 2 8	{ 136 2 8 towards cost of Union workhouse. 112 0 0 liquidation of outstanding
"	Warnham . . .	349 0 0	324 19 5	Towards cost of Union workhouse.
Hoxne . . .	Horham . . .	80 0 0	64 7 0	Ditto.
Hungerford . .	Hungerford . .	84 0 0		
Huntingdon . .	St. Benedict, Huntingdon.	128 2 0		
"	Sawtry, All Saints.	168 0 0	160 15 3	{ 129 4 0 towards cost of Union workhouse. 31 11 3 investment.
"	Sawtry, St. Andrew	92 8 0	85 3 3	Towards cost of Union workhouse.
"	Sawtry, St. Judith.	117 12 0	104 5 4	{ 101 12 2½ ditto. 2 13 1½ investment.
"	Spaldwick . . .	190 1 0	177 17 0	{ 110 0 9½ towards cost of Union workhouse. 67 16 2½ investment.
"	Stewkley, Little	56 14 0		
Ives, St. . . .	Ives, St. . . .	615 0 0		
"	Witton . . .	65 0 0		
Kendal . . .	Preston Patrick	29 0 0		
Kidderminster .	Kidderminster .	1120 0 0		
"	Baughurst . . .	{ 54 0 0 179 0 0 Vide 6 Rep.	143 9 2	Towards cost of Union workhouse.
"	Kingsclere . . .	{ 99 10 11 953 10 11 V. 4, 5, & 6 R.	773 3 0	{ 575 0 0 valuation expenses. 198 3 0 towards cost of Union workhouse.
King's Norton .	Northfield . . .	295 0 0		
Kingston-upon-Thames.	Kingston . . .	1050 0 0		
Lancaster . . .	Silverdale . . .	112 0 0		
"	Yealand Conyers .	144 0 0		
"	Yealand Redmayne	32 0 0		
Ledbury . . .	Ashperton . . .	105 0 0		
"	Woolhope . . .	654 15 0		
Leicester . . .	All Saints . . .	380 0 0		
"	St. Mary . . .	1510 0 0		
Lexden and Win-stree.	Mount Bures . .	145 0 0	128 0 4	{ 22 13 3 liquidation of outstanding 105 7 1 investment.
Linton . . .	Horseheath . . .	55 0 0		
Liskeard . . .	Lansallos . . .	30 0 0		
Llanelly . . .	Llanelly . . .	212 0 0		
Llanfyllin . . .	Llaniniew . . .	200 0 0	197 0 0	Liquidation of outstanding claim.
Louth . . .	Castle Carlton .	60 0 0		
"	Ludford Parva . .	21 10 0		
"	Theddlethorpe All Saints, and Theddlethorpe St. Helen's.	120 0 0		
Lutterworth . .	Bruntingthorpe .	41 10 0		
"	Catthorpe . . .	113 0 0		
"	Lutterworth . .	645 17 0		
"	Peatling, Great .	42 0 0		
Lymington . .	Brockenhurst . .	170 0 0	170 0 0	Towards cost of Union workhouse.
Maidstone . .	Maidstone . . .	735 0 0	666 7 4	Ditto.
Maldon . . .	Stow Maries . .	84 0 0		

I.—PAROCHIAL PROPERTY ordered to be Sold—*continued.*

Union.	Parish.	Amount of Purchase Money.	Sums directed to be applied by Orders of the Commis- sioners.	Purposes to which the Sums have been directed to be applied.
		£. s. d.	£. s. d.	£. s. d.
on . . .	Norton . . .	246 0 0		
field . . .	Hucknall-under- Huthwait.	166 0 0	62 15 0	Liquidation of outstanding claim.
et Bosworth	Twycross . . .	100 0 0	100 0 0	Ditto.
	Stanton-under-Bar- don.	65 0 -0		
et Harbo- gh . . .	Market Harborough	{ 236 0 0 = 730 0 0 }	968 9 9	{ 477 0 0 Vide 5 Report.* 60 0 0 valuation expenses. 491 9 9 investment.
	Oxendon, Great .	{ Vide 5 Rep. 165 0 0 }		
	Smeeton Westerby	{ 250 0 0 497 0 0 }	467 16 10	{ 429 0 0 Vide 5 Report. 33 16 10 liquidation of outstanding claim.
on Mowbray	Scalford . . .	101 0 0		
urst	Sewstern . . .	120 0 0		
rd & Laun- gh.	Ambersham, South	82 10 0		
aven . . .	Terwick . . .	196 0 0		
	Lyng.	200 0 0		
	Newhaven . . .	71 0 0		
	Rottingdean . .	480 0 0	404 13 5	{ 273 0 0 outstanding claim. 131 13 5 towards cost of Union workhouse.
s, St. . . .	Eynesbury . . .	163 16 0		
port Pagnell	Walton	665 0 0	633 14 1	{ 42 14 7½ towards cost of Union workhouse. 590 19 5½ investment.
on Abbot .	Combeinteignhead	{ 34 0 0 54 0 0 }	33 10 0	Towards cost of Union workhouse.
	Ilington	{ 250 0 0 Vide 6 Rep. }	302 19 4	Ditto.
a Witchford	Chatteris	455 0 0		
am	Langham	198 0 0	170 17 2	{ 101 16 0 liquidation of outstanding claim. 17 18 9 towards cost of Union workhouse. 51 2 5 investment.
	Market Overton .	370 0 0	366 5 10	{ 166 5 10 towards cost of Union workhouse. 200 0 0 loan to the guardians.
t.	{ Horndon-on- the-Hill. }	120 0 0		
ell	Yarwell	120 0 0	113 13 7½	{ 51 7 6½ towards cost of Union workhouse. 62 6 0½ investment.
ance	St. Erth.	153 0 0	141 9 5	Towards cost of Union workhouse:
	Madron	{ 622 7 5 253 0 0 }	867 14 3	{ 498 6 8 liquidation of outstanding claims. 287 15 7 towards cost of Union workhouse. 81 12 0 investment.
	Peranuthnoe . . .	{ Vide 6 Rep. 29 0 0 }	25 5 6	Towards cost of Union workhouse.
sfield . . .	Sheet	170 0 0		
sgate . . .	Wickham Market .	200 0 0		
oton St. Mary	Holbeton	217 10 0	216 0 0	In discharge of mortgage.
spury . . .	Passenham	603 0 0	561 9 4	{ 118 0 0 towards cost of Union workhouse. 443 9 4 investment.
th	Redruth	210 0 0	208 0 0	Liquidation of outstanding claims.
dge.	Denston	96 0 0		
ord	Romford.	514 0 0	1306 2 4†	Towards cost of Union workhouse.
.	Ross	500 0 0	500 0 0	Ditto.
	Upton Bishop . . .	{ 30 0 0 361 0 0 }	379 7 0	{ 208 0 0 Vide 6 Report. 171 7 0 towards cost of Union workhouse.
	Walford	{ Vide 6 Rep. 80 0 0 }		
tham	Rotherham	486 0 0	475 4 8	Towards cost of Union workhouse.
y	Crick	631 0 0		
	Winchelsea	100 0 0	92 18 4	Ditto.
n Walden .	Rickling	62 0 0		
oaks	Austwick	252 0 0		
	Edenbridge. . . .	40 0 0		
	Otford	70 0 0	61 17 7	Ditto.
sbury	Peter, St.	1 0 0		
ow	Shaston Holy Trinity	152 0 0		
on Mallet .	Melbourne	570 0 0		
	Evercreech	27 0 0		

* Reported as £497 9s.

† £827 19s. 6d. was produced by the sale of materials.

I.—PAROCHIAL PROPERTY ordered to be Sold—*continued.*

Union.	Parish.	Amount of Purchase Money.	Sums directed to be applied by Orders of the Commis- sioners.	Purposes to which the Sums have been directed to be applied.
		£. s. d.	£. s. d.	£. s. d.
Sherborne . . .	Longburton . . .	25 0 0		
Shipston-on-Stour . . .	Burmington . . .	89 0 0	75 13 6	Liquidation of outstanding claim.
" . . .	Ebrington . . .	400 0 0*		
" . . .	Tredington . . .	160 0 0	137 6 2	{ 50 12 0 liquidation of outstanding 86 14 2 towards cost of Union wor
Skirlaugh . . .	Ellerby . . .	122 0 0		
Solihull . . .	Temple Balsall . . .	160 0 0		
Spilsby . . .	Hogthorpe . . .	{ 45 0 0 210 0 0 }	209 17 8	Towards cost of Union workhouse.
" . . .	Ingoldsmells . . .	{ 46 0 0 88 0 0 69 0 0 55 0 0 400 0 0 140 0 0 300 0 0 581 15 0 33 0 0 278 9 6† 98 0 0 40 0 0 102 0 0 160 0 0 310 0 0 }		
" . . .	Partney . . .			
" . . .	Stickney . . .			
" . . .	Stickford . . .			
Staines . . .	Harmondsworth . . .			
Stockport . . .	Reddish . . .			
Stockton . . .	Norton . . .		316 6 6	Investment.
Stone . . .	Trentham . . .			
Stow-on-the-Wold . . .	Stow-on-the-Wold . . .		30 7 3	Towards cost of Union workhouse.
Straud . . .	St. Clement Danes . . .		251 7 5	Ditto.
Stratford-on-Avon . . .	Preston-on-Stour . . .			
Stroud . . .	Miserdine . . .			
Sudbury . . .	Alphamstone . . .		89 6 11	Ditto.
Tamworth . . .	Austrey . . .			
" . . .	Kingsbury . . .			
Taunton . . .	Bishops Hull . . .	355 0 0	351 1 10	{ 213 6 9 towards cost of Union wor 22 18 1 ditto Registry office. 114 17 0 investment.
Tavistock . . .	Sydenham Dame- rell . . .	20 0 0	19 16 6	Investment.
Teesdale . . .	Barnard Castle . . .	265 0 0	260 0 0	Towards cost of Union workhouse.
Tenbury . . .	Burford . . .	200 0 0	194 15 7	{ 150 0 0 liquidation of outstanding 44 15 7 investment.
Tendring . . .	Bentley, Great . . .	257 0 0	237 6 8	Towards cost of Union workhouse.
" . . .	Nicholas, St. . .	355 0 0	341 6 2	Ditto.
Thame . . .	Weston, South . . .	129 0 0		
Thanet (Isle of) . . .	Acol . . .	132 0 0		
Thingoe . . .	Risby . . .	160 0 0		
Thirsk . . .	Carlton Miniott . . .	117 0 0	107 8 4	{ 33 14 9 towards cost of Union wor 15 0 0 valuation expenses. 58 13 7 investment. 39 5 5 towards cost of Union wor 14 8 0 valuation expenses. 43 4 11 investment. 326 16 1 towards cost of Union wor 95 0 5 investment.
" . . .	Otterington, South . . .	106 0 0	96 18 4	Towards cost of Union workhouse.
" . . .	Thirsk . . .	435 0 0	421 16 6	
Thomas, Saint . . .	Colaton Rawleigh . . .	20 0 0	18 7 6	
Thornbury . . .	Ham and Stone . . .	105 0 0		
" . . .	Thornbury . . .	425 0 0		
" . . .	Titherington . . .	78 0 0		
Thorne . . .	Hatfield . . .	{ 25 0 0 311 0 0 }	303 19 2	Towards cost of Union workhouse.
Thrapston . . .	Aldwinckle, All Sts. . .	{ 4 0 0 5 0 0 }	28 8 2	Ditto.
Ticehurst . . .	Salehurst . . .			
" . . .	Ticehurst . . .	{ 146 0 0 697 0 0 }	591 2 9	{ 502 18 9 Vide 4 Report. 88 4 0 emigration expenses.
Torrington . . .	Alverdiscott . . .	60 0 0		
" . . .	Frithelstock . . .	65 0 0	63 17 5	Towards cost of Union workhouse.
Totnes . . .	Kingswear . . .	22 0 0		
Uckfield . . .	Framfield . . .	45 0 0		
Uppingham . . .	Belton . . .	217 0 0		
Upton-on-Severn . . .	Eldersfield . . .	{ 43 0 0 219 10 0 }	280 2 0	{ 229 13 1½ Vide 4 and 5 Reports. 2 19 0½ towards cost of Union wor 47 9 10 investment.

* £93 6s., part of this sum, was paid in discharge of a mortgage on the premises without the authority of the Commissioners.

† This sum was obtained by the sale of fixtures.

I.—PAROCHIAL PROPERTY ordered to be Sold—*continued.*

Union.	Parish.	Amount of Purchase Money.	Sums directed to be applied by Orders of the Commis- sioners.	Purposes to which the Sums have been directed to be applied.
		£. s. d.	£. s. d.	£. s. d.
Upton-on-Severn.	Hanley Castle . .	{ 175 0 0 290 0 0 Vide 4 Rep. }	465 0 0	{ 434 16 6½ towards cost of Union workhouse 30 3 5½ investment.
Uxbridge . .	Uxbridge . . .	100 0 0		
Vallingford . .	Dorchester . . .	197 0 0	184 18 0	Towards cost of Union workhouse.
Walsingham . .	Fakenham . . .	905 0 0	873 5 11	Liquidation of parochial debts.
Wandsworth and Clapham.	Gunthorpe . . .	1020 0 0		
Wantage . . .	Streatham . . .	1708 0 0	1658 18 7	Towards cost of Union workhouse.
Wareham and Purbeck.	Blewbury . . .	42 0 0		
Wellingborough.	Moreton . . .	60 0 0	60 0 0	Ditto.
Wellington . .	Farndish . . .	25 0 0	19 8 0	Ditto.
Woburn . . .	Runninton . . .	27 0 0		
West-Isle . . .	Yazor . . .	40 0 0	37 16 6	Ditto.
Westhampnett	Ripe . . .	340 0 0	324 1 10	Liquidation of outstanding claim.
Williton . . .	Binsted . . .	40 0 0		
Wimborne . .	Cleeve, Old . . .	100 0 0		
Winton . . .	Luckham . . .	163 0 0		
Witchamstead	Monksilver . . .	3 0 0		
Witchford . .	Sampford Brett . .	150 0 0		
Witching . . .	Steeple Langford . .	109 0 0	94 14 4	Towards cost of Union workhouse.
Witching . . .	Ruswarp . . .	650 0 0		
Witching . . .	Bishopstoke . . .	275 0 0		
Witching . . .	Littleton . . .	20 0 0		
Witching . . .	Owslebury . . .	112 0 0	106 3 6	Liquidation of outstanding claim.
Witching . . .	Wonston . . .	46 0 0	41 0 6	Towards cost of Union workhouse.
Witching . . .	Swanbourne . . .	241 0 0	237 3 3	Liquidation of outstanding claims.
Witching . . .	Standlake . . .	99 0 0		
Witching . . .	Earley . . .	130 0 0	97 11 6	Towards cost of Union workhouse.
Witching . . .	Hurst . . .	420 0 0	217 19 7	Ditto.
Witching . . .	Steeple Barton . .	{ 140 0 0 141 0 0 Vide 4 Rep. }	272 1 4	{ 71 7 6 Vide 5 Report. 181 13 0 towards cost of Union workhouse. 19 0 10 investment.
Witching . . .	Stonesfield . . .	{ 4 7 6 42 10 0 Vide 5 Rep. }	35 11 10	Towards cost of Union workhouse.
Witching . . .	Princes Risborough	{ 56 0 0 645 0 0 Vide 6 Rep. }	664 5 0	{ 57 0 0 Ditto. 155 13 5 valuation expenses. 100 0 0 expenses of boundary wall.
Witching . . .	Wendover . . .	322 0 0		
Witching . . .	Stoke under Ham- den.	109 10 0		
Witching . . .	Hunslet (York) . .	1440 0 0	1440 0 0	Investment.
Witching . . .	Wolvey (Warwick)	252 0 0		

II.—STATEMENT showing the Purposes to which the Produce has been directed to be applied such part of the Property in the former Reports as was not previously applied.—(In continuation of List in Sixth Annual Report, App. E., No. 5, II.)

Union.	Parish.	Amount of Purchase Money.	Sums directed to be applied by Orders of the Commissioners.	Purposes to which the Sums have been directed to be applied.
Abergavenny. . .	Llantillio Pertholey	£. s. d. 85 0 0 Vide 6 Rep.	£. s. d. 85 0 0	{ 48 7 0 liquidation of outstanding cl 36 13 0 towards cost of Union workh
Albans, St. . . .	Albans, St. . . .	275 0 0 Vide 4 Rep.	254 1 6	Ditto.
„	Harpenden . . .	496 0 0 Vide 4 & 6 Rep.	480 12 5	Ditto.
„	Michael, St. . . .	150 0 0 Vide 6 Rep.	143 4 8	Ditto.
„	Peter, St. . . .	695 0 0 Vide 4 & 6 Rep.	652 0 2	Ditto.
„	Redbourn . . .	455 0 0* Vide 4 & 5 Rep.	405 1 4	{ 227 19 0 Vide 5 Report.† 177 2 4 towards cost of Union workh
„	Sandridge . . .	730 0 0† Vide 4 & 5 Rep.	652 0 10	{ 269 17 5 Vide 5 Report.‡ 376 14 9 towards cost of Union workh
„	Stephen, St. . . .	513 0 0|| Vide 4 & 5 Rep.	461 17 7	Ditto.
„	Wheathamstead . .	509 5 0|| Vide 4 Rep.	455 7 4	Ditto.
Amesbury. . . .	Maddington. . . .	145 0 0 Vide 6 Rep.	132 8 8	Ditto.
Amptill	Lidlington	228 0 0 Vide 4 & 6 Rep.	219 13 4	{ 100 0 0 Vide 4 Report. 119 13 4 towards cost of Union workh
„	Silsoe	155 0 0 Vide 6 Rep.	147 19 0	Ditto.
Ashford, West . .	Charing	677 0 0 Vide 6 Rep.	609 17 1	{ 236 0 0 Vide 6 Report. 373 17 1 towards cost of Union workh
Auckland	Bishops Auckland.	630 0 0 Vide 6 Rep.	613 0 6	{ 546 9 1½ Vide 6 Report.** 66 11 4½ investment.
Axbridge	Locking	50 0 0 Vide 6 Rep.	50 0 0	{ 17 15 7 towards cost of Union workh 32 4 5 investment.
Axminster	Axminster	420 0 0 Vide 6 Rep.	384 9 10	{ 235 0 0 towards cost of vestry-room. 149 9 10 investment.
„	Chardstock. . . .	129 0 0 Vide 6 Rep.	107 16 10	Ditto.
„	Dalwood. . . .	80 0 0 Vide 5 Rep.	66 3 8	Ditto.
„	Hawkechurch . . .	20 0 0 Vide 4 Rep.	10 13 8	Ditto.
„	Kilmington. . . .	54 0 0 Vide 4 Rep.	45 19 6	Ditto.
„	Thorncombe . . .	97 0 0 Vide 4 Rep.	76 2 8	Ditto.
Banbury	Banbury	1,365 0 0 Vide 4 Rep.	1,362 5 0	Ditto.
Barnstaple . . .	Braunton	115 0 0 Vide 6 Rep.	19 2 1	Ditto.
„	Fremington. . . .	260 0 0 Vide 6 Rep.	234 17 9	Ditto.
„	Horwood	24 0 0 Vide 5 Rep.	20 9 5½	Ditto.
„	Kentisbury	111 0 0 Vide 6 Rep.	106 12 1½	Ditto.
Basingstoke . . .	Monk Sherborne . .	269 16 0 Vide 4 Rep.	246 18 10	{ 227 0 0 Vide 4 Report.†† 19 18 10 towards cost of Union workh
„	North Waltham . .	131 0 0 Vide 6 Rep.	107 19 6	Ditto.
„	Sherfield-upon-Lodden.	343 0 0 Vide 4 Rep.	317 14 1	{ 295 15 4 Vide 4 Report.†† 21 18 9 investment.
„	Stratfield Turgis . .	485 0 0 Vide 4 Rep.	472 11 6	{ 144 11 5 Vide 4 and 5 Report. 328 0 1 investment.
Bath	Bathford	195 0 0 Vide 4 Rep.	195 0 0	Ditto.
„	Charterhouse Hinton.	158 0 0 Vide 6 Rep.	152 14 0	{ 132 10 5 towards cost of Union workh 20 3 7 investment.

* Reported as 380l.

§ Reported as 269l. 3s. 5d.

** Reported as 613l. 0s. 6d.

† Reported as 227l.

|| Reported as 548l.

†† Reported as 227l. 19s. 8d.

‡ Reported as 390l.

¶ Reported as 350l.

‡‡ Reported as 295l.

II.—STATEMENT showing the purposes to which the Produce has been applied—*continued*.

Union.	Parish.	Amount of Purchase Money.	Sums directed to be applied by Orders of the Commissioners.	Purposes to which the Sums have been directed to be applied.
		£. s. d.	£. s. d.	£. s. d.
Bath	Dunkerton	55 0 0 Vide 4 Rep.	43 3 4	Towards cost of Union workhouse.
"	St. Peter & St. Paul and St. James.	620 0 0 Vide 5 Rep.	564 19 4	{ 542 3 0½ Vide 6 Report.* 22 16 3½ investment.
"	Wellow	130 0 0 Vide 4 Rep.	119 10 5	{ 114 18 5 towards cost of Union workhouse. 4 12 0 investment.
"	Weston	318 0 0 Vide 4 & 5 Rep.	261 0 8	{ 178 12 10 towards cost of Union workhouse 82 7 10 investment.
Beaminster . .	Mosterton	102 0 0 Vide 5 Rep.	100 0 0	Ditto.
"	Stoke Abbot	118 0 0 Vide 4 Rep.	118 0 0	Ditto.
Bedford	Barford, Great . .	204 0 0 Vide 4 Rep.	186 16 8	{ 185 18 0 liquidation of outstanding claim. 0 18 8 towards cost of Union workhouse.
Bedminster . .	Wraxall	168 0 0 Vide 6 Rep.	165 18 0	{ 55 8 0 investment. 110 10 0 liquidation of outstanding claim.
Beverley	Cherry Burton . .	50 0 0 Vide 6 Rep.	49 10 0	{ 27 10 6 towards cost of Union workhouse. 21 19 6 investment.
"	Ellerker	70 0 0 Vide 6 Rep.	63 17 9	{ 10 1 0 towards cost of Union workhouse. 53 16 9 investment.
Bicester	Hayford, Lower . .	128 0 0 Vide 4 Rep.	129 8 6	Towards cost of Union workhouse.
Bideford	Hartland	230 0 0 Vide 5 Rep.	222 14 2	Ditto.
"	Littleham	100 0 0 Vide 4 Rep.	93 9 2	Ditto.
Biggleswade . .	Dunton	55 0 0 Vide 6 Rep.	39 14 0	Ditto.
"	Stotfold	148 0 0 Vide 6 Rep.	119 9 4	Ditto.
Blean	Seasalter	80 0 0 Vide 6 Rep.	79 10 0	Ditto.
Boston	Boston	200 0 0 Vide 5 Rep.	†489 4 0	489 4 0 Ditto.
"	Butterwick	125 0 0 Vide 5 Rep.	107 1 3	{ 38 4 3 Ditto. 68 17 0 investment.
"	Fishtoft	90 0 0 Vide 4 Rep.	†160 0 0	{ 100 10 3 towards cost of Union workhouse. 59 9 9 investment.
"	Kirton	338 0 0 Vide 6 Rep.	303 2 2	Expenses of valuation.
"	Sibsey	458 0 0 Vide 4 Rep.	458 0 0	{ 152 1 0 towards cost of Union workhouse. 305 19 0 investment.
"	Skirbeck	310 0 0 Vide 6 Rep.	292 9 11	{ 90 5 9 towards cost of Union workhouse. 202 4 2 investment.
"	Swineshead	224 0 0 Vide 5 Rep.	203 16 7	{ 179 16 1 towards cost of Union workhouse. 24 0 6 expenses of valuation.
"	Wigtoft	265 0 0 Vide 4 Rep.	243 11 9	{ 232 18 4 towards cost of Union workhouse 10 13 5 investment.
Brackley	Finmere	100 0 0 Vide 5 Rep.	91 12 0	{ 79 1 8 liquidation of outstanding claim. 12 10 4 towards cost of Union workhouse.
Braintree	Bocking	260 0 0 Vide 5 Rep.	230 7 6	Ditto.
"	Stistead	360 0 0 Vide 4 Rep.	339 17 2	{ 260 7 0 Vide 4 Report.|| 79 10 2 investment.
Bridgwater . .	Fiddington	35 0 0 Vide 6 Rep.	31 15 7	Ditto.
"	Huntspill	293 0 0 Vide 6 Rep.	218 9 11	Ditto.
"	Petherton, North . .	305 0 0 Vide 6 Rep.	291 6 10	Ditto.
"	Wembdon	89 0 0 Vide 6 Rep.	85 14 0	Ditto.
Bridport	Walditch	142 0 0 Vide 6 Rep.	137 13 2	Ditto.

* The previous order having been partly rescinded.

† Part of this money was obtained by the sale of materials.

‡ No conveyance was taken of some portion of this property by the purchasers.

§ The applications mentioned in the 5th Report were not made.

|| Reported as 339*l.*, 17*s.* 2*d.*

II.—STATEMENT showing the purposes to which the Produce has been applied—*continued.*

Union.	Parish.	Amount of Purchase Money.	Sums [†] directed to be applied by Orders of the Commissioners.	Purposes to which the Sums have been directed to be applied.
		£. s. d.	£. s. d.	£. s. d.
Bromley . . .	Wickham, West .	280 0 0 Vide 5 Rep.	256 14 6	Investment.
Bromsgrove . . .	Bromsgrove . . .	800 0 0 Vide 6 Rep.	772 17 0	Towards cost of Union workhouse.
„	Tutnell and Cobley	100 0 0 Vide 6 Rep.	76 10 6	Ditto.
Buckingham . . .	Adstock . . .	28 0 0 Vide 6 Rep.	21 12 8	Ditto.
„	Akely . . .	95 6 0 Vide 6 Rep.	85 3 8	{ 32 9 0 Ditto. 52 14 8 investment.
„	Beachampton . .	42 0 0 Vide 5 Rep.	34 11 1	Towards cost of Union workhouse.
„	Leckhamstead . .	100 0 0 Vide 4 Rep.	86 12 0	{ 25 0 0 Vide 4 Report. 61 12 0 towards cost of Union workhouse.
„	Padbury . . .	105 0 0 Vide 4 Rep.	93 8 8	{ 55 0 0 Vide 4 Report. 38 8 8 towards cost of Union workhouse.
„	Shalstone . . .	45 0 0 Vide 4 Rep.	36 10 5	{ 7 0 0 Vide 4 Report. 22 12 0 towards cost of Union workhouse.
„	Tingewick . . .	105 0 0 Vide 6 Rep.	92 6 0	{ 6 18 5 investment. Towards cost of Union workhouse.
Chertsey . . .	Horsell . . .	155 0 0 Vide 6 Rep.	138 2 8	{ 106 3 8 liquidation of outstanding claim. 31 19 0 towards cost of Union workhouse.
Chesterton . . .	Barton . . .	136 10 0 Vide 6 Rep.	76 4 0	Ditto.
Chipping Norton	Milton . . .	136 0 0 Vide 6 Rep.	127 6 6	Ditto.
„	Rollright, Great .	100 0 0 Vide 4 Rep.	100 0 0	{ 73 8 3 Vide 4 Report. 26 11 9 towards cost of Union workhouse.
Cleobury Mortimer	Cleobury Mortimer	620 0 0 Vide 4 Rep.	620 0 0	{ 541 13 0 Vide 5 Report. 78 7 0 liquidation of outstanding claim.
Clutton . . .	Chewstoke . . .	82 0 0 Vide 6 Rep.	80 0 0	Expenses of valuation.
„	Farrington Gurney	210 0 0 Vide 6 Rep.	189 11 8	{ 28 14 3 Vide 6 Report. 160 17 5 towards cost of Union workhouse.
„	Stanton Drew . .	298 0 0 Vide 6 Rep.	290 6 8	Ditto.
„	Stowey . . .	191 0 0 Vide 6 Rep.	178 0 0	{ 15 0 0 Vide 6 Report. 104 12 0 towards cost of Union workhouse.
Colchester . . .	Lexden . . .	240 0 0 Vide 4 Rep.	218 12 2	{ 58 8 0 investment. Towards cost of Union workhouse.
Cranbrook . . .	Hawkhurst . . .	170 0 0 Vide 5 Rep.	154 3 6	Expenses of valuation.
Crickhowell . . .	Crickhowell . . .	160 0 0 Vide 6 Rep.	144 7 0	Liquidation of outstanding claim.
Derby . . .	Alkmund, St. . .	550 0 0 Vide 6 Rep.	510 15 4	Towards cost of Union workhouse.
„	Werburch, St. . .	1,055 12 6 Vide 5 Rep.	1,088 12 2	Ditto.
Devizes . . .	Bishop's Cannings	203 10 0 Vide 5 Rep.	156 13 2	Investment.
„	Urchfont . . .	209 0 3 Vide 5 Rep.	170 15 4	Ditto.
Eastbourne . . .	Eastbourne . . .	962 0 0 Vide 4 Rep.	921 3 11	{ 120 0 0 Vide 5 Report.* 533 16 2 expenses of valuation. 60 0 0 expenses of emigration. 207 7 9 investment.
Eastry . . .	Mongeham, Little.	109 0 0 Vide 4 Rep.	103 4 0	{ 99 0 11½ Vide 4 and 5 Report. 4 3 0½ investment.
„	Nonington . . .	401 0 0 Vide 4 Rep.	388 2 0	{ 276 15 0 Vide 5 Report. 111 7 0 investment.
„	Preston . . .	290 0 0 Vide 4 Rep.	276 8 5	{ 173 2 6 Vide 5 Report.† 6 12 9½ towards cost of Union workhouse.
„	St ple . . .	200 0 0 Vide 4 Rep.	194 12 5	{ 39 10 4 expenses of valuation. 57 2 9½ investment. 169 10 4½ Vide 4 and 5 Report. 25 2 0½ investment.

* Reported as 20l. only.

† Reported as 276l. 8s. 5d.

II.—STATEMENT showing the purposes to which the Produce has been applied—*continued.*

Unfon.	Parish.	Amount of Purchase Money.	Sums directed to be applied by Orders of the Commis- sioners.	Purposes to which the Sums have been directed to be applied.
		£. s. d.	£. s. d.	£. s. d.
Ely	Ely, St. Mary . .	550 0 0 Vide 6 Rep.	481 12 0	{ 117 5 0 Vide 6 Report. 122 1 0 towards cost of Union workhouse. 242 6 0 investment.
„	Ely, Trinity. . .	700 0 0 Vide 6 Rep.	668 5 8	{ 461 16 3 Vide 6 Report. 206 9 5 towards cost of Union workhouse.
„	Sutton	180 0 0 Vide 6 Rep.	155 19 10	{ 82 4 4 Ditto 73 15 6 investment.
„	Witcham	70 0 0 Vide 6 Rep.	56 1 8	{ 46 19 0 Vide 6 Report. 9 2 8 towards cost of Union workhouse
Epsom	Ashtead	262 10 0 Vide 4 Rep.	245 5 10	{ 239 19 0 Vide 5 Report. 5 6 10 towards cost of Union workhouse.
„	Banstead	450 0 0 Vide 4 Rep.	422 4 1	{ 419 0 0 Vide 5 Report. 3 4 1 towards cost of Union workhouse.
„	Carshalton . . .	490 0 0 Vide 4 Rep.	471 17 10	{ 469 3 11 Vide 5 Report. 2 13 11 towards cost of Union workhouse.
„	Cheam	358 0 0 Vide 4 Rep.	336 6 7	{ 314 8 2 Vide 6 Report. 21 18 5 towards cost of Union workhouse.
„	Cobham. . . .	875 0 0 Vide 4 Rep.	867 17 0	{ 862 17 9 Vide 6 Report. 4 19 3 towards cost of Union workhouse.
„	Cuddington. . .	165 0 0 Vide 4 Rep.	154 11 7	{ 153 13 11 Vide 5 Report.* 17 8 towards cost of Union workhouse
„	Ewell	295 0 0 Vide 4 Rep.	271 18 1	{ 270 7 0 Vide 5 Report. 1 11 1 towards cost of Union workhouse
„	Leatherhead . .	711 0 0 Vide 4 & 5 Rep.	656 12 4	{ 647 5 0 Vide 6 Report. 9 7 4 towards cost of Union workhouse.
„	Stoke D'Aberon .	130 0 0 Vide 4 Rep.	146 16 5	{ 145 19 8 Vide 5 Report. 16 9 towards cost of Union workhouse.
Erpingham . .	Bodham	71 2 0 Vide 6 Rep.	63 10 3	{ 11 11 9 Ditto. 51 18 6 expenses of emigration.
„	Holt	1:276 0 0 Vide 6 Rep.	687 15 1	{ 545 15 4 liquidation of outstanding claim. 105 0 0 expenses of valuation. 36 19 9 towards cost of Union workhouse.
Faith's, St. . .	Honingham . . .	180 0 0 Vide 6 Rep.	163 9 0	{ 100 0 0 expenses of emigration. 63 9 0 ditto of valuation.
Faringdon . .	Watchfield . . .	14 0 0 Vide 6 Rep.	10 7 0	Towards cost of Union workhouse.
Flegg, East and West.	Ormesby, St. Mar- garet.	56 0 0 Vide 5 Rep.	24 8 0	Expenses of valuation.
Gainsborough .	Beckenham . . .	94 10 0 Vide 6 Rep.	92 6 0	Towards cost of Union workhouse.
„	Gainsborough . .	525 0 0 Vide 5 Rep.	511 4 0	Ditto.
„	Marton	343 0 0 Vide 4 Rep.	340 3 5	{ 293 6 0 Vide 6 Report. 46 17 5 towards cost of Union workhouse.
„	Scotter	300 0 0 Vide 6 Rep.	299 0 0	{ 169 13 6 liquidation of outstanding claims. 129 6 6 towards cost of Union workhouse.
„	Upton	73 0 0 Vide 4 & 6 Rep.	52 2 11	{ 32 8 0 Vide 6 Report.† 29 14 11 towards cost of Union workhouse.
Glanford Brigg .	Wootton	180 0 0 Vide 5 Rep.	167 12 5	Liquidation of outstanding claim.
Godstone . . .	Oxted	250 0 0 Vide 6 Rep.	243 15 0	Ditto.
Guildford . . .	Woking	382 0 0 Vide 4 Rep.	353 18 11	Towards cost of Union workhouse.
Guisborough . .	Guisborough . .	55 0 0 Vide 6 Rep.	51 13 0	Ditto.
„	Kirkleatham . .	30 0 0 Vide 6 Rep.	30 0 0	Ditto.
„	Marske	36 0 0 Vide 6 Rep.	32 18 0	Ditto.
Hartismere . .	Cotton	114 0 0 Vide 4 Rep.	86 15 5	{ 47 13 11 Ditto. 39 1 6 investment.
„	Thorndon All Saints	154 0 0 Vide 4 Rep.	134 3 5	{ 82 14 8 towards cost of Union workhouse. 51 8 9 expenses of emigration.
Henstead . . .	Arminghall . . .	35 0 0 Vide 6 Rep.	32 15 10	{ 2 3 8 towards cost of Union workhouse. 30 12 2 investment.

* Reported as 153*l.* 11*s.* 3*d.*

† This sum is reported twice in the Sixth Report.

II.—STATEMENT showing the purposes to which the Produce has been applied—*continued.*

Union.	Parish.	Amount of Purchase Money.	Sums directed to be applied by Orders of the Commissioners.	Purposes to which the Sums have been directed to be applied.		
		£. s. d.	£. s. d.	£.	s.	d.
Henstead . .	Bracon Ash . .	148 0 0 Vide 4 Rep.	138 9 6	7 16 4½	Vide 5 Report.*	
				15 12 9	towards cost of Union workhouse.	
				115 0 4½	investment.	
"	Caistor, St. Edmund's.	60 0 0 Vide 4 Rep.	57 0 0	5 9 4	Vide 5 Report.*	
				11 18 8	towards cost of Union workhouse.	
				39 2 0	investment.	
"	Florden	88 0 0 Vide 4 Rep.	79 11 6	7 10 11	Vide 5 Report.*	
				15 1 10	towards cost of Union workhouse.	
				56 13 9	investment.	
"	Framingham Pigot	248 0 0 Vide 6 Rep.	230 11 11	52 6 0	in discharge of mortgage.	
				34 4 9	towards cost of Union workhouse.	
				144 1 2	investment.	
"	Hethersett . . .	220 0 0 Vide 4 Rep.	209 19 4	32 0 7	Vide 5 Report.*	
				64 1 2	towards cost of Union workhouse.	
				113 17 7	investment.	
"	Newton Flotman .	113 0 0 Vide 4 Rep.	102 7 6	13 7 10	Vide 5 Report.*	
				26 15 8	towards cost of Union workhouse.	
				62 4 0	investment.	
"	Saxlingham Nethergate.	312 0 0 Vide 5 Rep.	301 9 0	24 16 10½	Vide 5 Report.*	
				49 13 9	towards cost of Union workhouse.	
				226 18 4½	investment.	
"	Saxlingham Thorpe	32 0 0 Vide 5 Rep.	28 6 6	7 12 8½	Vide 5 Report.*	
				15 5 5	towards cost of Union workhouse.	
"	Stoke Holy Cross .	125 0 0 Vide 6 Rep.	115 12 4	5 8 4½	investment.	
				29 9 0	towards cost of Union workhouse.	
				86 3 4	investment.	
"	Swardestone . .	200 0 0 Vide 5 Rep.	157 3 4	49 0 0	Vide 5 Report.	
				24 2 5	towards cost of Union workhouse.	
				84 0 11	investment.	
"	Wroningham . .	64 0 0 Vide 4 Rep.	55 0 0	15 3 7	Vide 5 Report.*	
				30 7 2	towards cost of Union workhouse.	
Hereford . . .	Hampton Bishop .	300 0 0 Vide 6 Rep.	47 8 6	9 9 3	investment.	
					Liquidation of outstanding claim.	
Hertford . . .	All Saints . . .	1,450 0 0† Vide 4 Rep.	1,450 0 0	1200 0 0	in discharge of mortgage.	
				250 0 0	towards cost of Union workhouse.	
"	Tewin	180 0 0 Vide 6 Rep.	165 4 0	155 0 0	liquidation of outstanding claim.	
Highworth and Swindon.	Chisledon . . .	80 0 0 Vide 4 Rep.	77 4 0	10 4 0	towards cost of Union workhouse.	
Hinckley . . .	Stoney Stanton .	193 0 0 Vide 6 Rep.	167 3 4	65 6 8	Vide 4 Report.	
				11 17 4	investment.	
					Liquidation of outstanding claims.	
Hollingbourn .	Bredhurst . . .	134 0 0 Vide 4 Rep.	118 6 5	43 12 0	towards cost of Union workhouse.	
"	Leeds	165 0 0 Vide 5 Rep.	137 0 11	74 14 5	investment.	
				125 17 5	Vide 5 Report.‡	
"	Ulcomb	280 0 0 Vide 6 Rep.	271 17 6	11 3 6	investment.	
					In discharge of mortgage.	
Horsham . . .	Ifield	873 0 0 Vide 4, 5, & 6 Rep.	442 12 4	136 12 0	Vide 4 Report.	
				306 0 4	towards cost of Union workhouse.	
"	West Grinstead .	463 0 0 Vide 4 Rep.	434 1 11		Ditto.	
Hungerford . .	Lambourne . . .	546 0 0 Vide 5 & 6 Rep.	421 15 4		Expenses of valuation.	
Ipswich . . .	Margaret, St. . .	1,450 0 0 Vide 6 Rep.	1,370 14 0		Towards cost of Union workhouse.	
Kettering . . .	Broughton . . .	382 0 0 Vide 4 Rep.	361 6 5	222 15 0	Ditto.	
				138 11 5	investment.§	
"	Cottingham . . .	125 0 0 Vide 4 Rep.	109 17 6		Towards cost of Union workhouse.	
"	Cransley	120 0 0 Vide 4 Rep.	117 2 10	109 8 1	Ditto.	
				7 14 9	investment.||	
"	Desborough . . .	334 0 0	313 3 6	52 13 10	Vide 4 Report.¶	
				251 6 0	towards cost of Union workhouse.	
				9 3 8	liquidation of outstanding claim.	

* The appropriations mentioned in the Fifth Report having been partly rescinded.

† Reported as £1,200 only.

‡ Reported as £133 17s. 10d.

§ The appropriation mentioned in the Fifth Report having been rescinded.

|| The appropriation mentioned in the Fourth Report having been rescinded.

¶ The appropriations there reported having been partly rescinded.

II.—STATEMENT showing the purposes to which the Produce has been applied—*continued*.

Union.	Parish.	Amount of Purchase Money.	Sums directed to be applied by Orders of the Commis- sioners.	Purposes to which the Sums have been directed to be applied.
		£. s. d.	£. s. d.	£. s. d.
Kettering . .	Geddington . .	321 0 0	302 18 5	{ 214 9 7 towards cost of Union workhouse. 88 8 10 investment.
„	Kettering . . .	1,259 0 0	1,063 7 0	Towards cost of Union workhouse.
„	Middleton . . .	Vide 5 & 6 Rep. 316 0 0	293 10 2	{ 61 5 0 Vide 5 Report. 201 17 9 towards cost of Union workhouse.
„	Pytchley . . .	Vide 5 Rep. 367 0 0	348 6 0	{ 30 7 5 investment. 323 17 10 towards cost of Union workhouse.
„	Rothwell . . .	Vide 4 Rep. 69 0 0	58 0 10	{ 24 8 2 investment.
Keynsham . .	Brislington . . .	Vide 6 Rep. 723 0 0	714 2 10	Towards cost of Union workhouse.
Kingsbridge . .	Charlton . . .	Vide 4 Rep. 120 0 0	126 12 11½	{ 373 4 1 Vide 4 Report. 340 18 9 loan to the Union.
„	Kingsbridge . .	Vide 5 Rep. 220 0 0	226 8 2	Investment.
„	Modbury . . .	Vide 4 Rep. 160 0 0	167 8 10½	Ditto.
„	„	Vide 5 Rep. 100 0 0	92 8 3	Ditto.
Knighton . .	Bleddfa . . .	Vide 6 Rep. 110 0 0	32 14 0	{ 68 12 7 Vide 6 Report. 23 15 8 towards cost of Union workhouse.
Langport . .	Barton St. David .	Vide 4 & 6 Rep. 46 10 0	37 5 10	Ditto.
„	Drayton . . .	Vide 6 Rep. 25 0 0	28 16 4*	Ditto.
„	High Ham . . .	Vide 5 Rep. 105 3 0	92 10 2	Ditto.
„	Isle Abbott . . .	Vide 6 Rep. 95 0 0	82 11 10	{ 36 8 0 liquidation of outstanding claim. 46 3 10 towards cost of Union workhouse.
Leighton Buzzard	Cheddington . .	Vide 5 Rep. 224 0 0	192 17 1	Liquidation of outstanding claim.
Lexden and Wins- tree.	Dedham . . .	Vide 5 & 6 Rep. 70 0 0	52 4 8	Investment.
„	Laver Marney . .	Vide 6 Rep. 450 0 0	447 18 0	{ 134 14 3 towards cost of Union workhouse. 313 3 9 investment.
Lincoln . . .	Canwick . . .	Vide 5 Rep. 253 0 0	229 6 3	{ 93 3 3 Vide 4 Report. 136 3 0 liquidation of outstanding claim.
„	Spridlington . .	Vide 4 & 6 Rep. 71 0 0	61 11 0	Towards cost of Union workhouse.
Llanelly . . .	Llanon . . .	Vide 6 Rep. 463 0 0	467 12 10	Ditto.
Maidstone . .	Yalding . . .	Vide 5 Rep. 215 0 0	164 12 11	{ 116 6 11 towards cost of Union workhouse. 48 6 0 investment.
Maldon . . .	Latchingdon . .	Vide 6 Rep. 150 0 0	111 5 7	{ 95 12 8 Vide 6 Report. 15 12 11 investment.
„	Totham, Little . .	Vide 6 Rep. 181 0 0	166 5 6	{ 110 0 0 Vide 4 Report. 56 5 6 expenses of valuation.
Malling . . .	Burling . . .	Vide 4 Rep. 1,699 7 10	1,541 11 4	{ 1483 14 4 Vide 6 Report. 57 17 0 towards cost of Union workhouse
Mansfield. . .	Mansfield Wood- house.	5 0 0	5 0 0	Ditto.
Market Harboro'	Bowden, Great . .	Vide 6 Rep. 0 5 0	0 5 0	Ditto.
„	Braybrooke . . .	Vide 6 Rep. 271 0 0	252 8 3	{ 71 13 6 liquidation of outstanding claim. 96 1 4½ towards cost of Union workhouse.
„	Farndon, East . .	Vide 4 & 5 Rep. 262 0 0	239 0 4	{ 84 13 4½ investment. 212 16 7 Vide 5 and 6 Reports.
„	Foxton . . .	Vide 4 Rep. 445 0 0	418 19 2	{ 26 3 9 investment. 238 3 11 Vide 5 Report.
„	Lubbenham . . .	Vide 4 & 5 Rep. 71 0 0	58 15 6	{ 180 15 3 investment.
„	Mowsley . . .	Vide 4 Rep. 224 0 0	219 0 7	Towards cost of Union workhouse.
„	Wilbarston . . .	Vide 4 Rep. 261 0 0	248 12 0	{ 168 19 5 Ditto. 50 1 2 expenses of valuation.
Melton Mowbray	Asfordby . . .	Vide 6 Rep.		{ 243 2 0 liquidation of outstanding claims. 5 10 0 towards cost of Union workhouse.

* Part of this money was produced by the sale of materials.

II.—STATEMENT showing the purposes to which the Produce has been applied—*continued.*

Union.	Parish.	Amount of Purchase Money.	Sums directed to be applied by Orders of the Commissioners.	Purposes to which the Sums have been directed to be applied.
		£. s. d.	£. s. d.	£. s. d.
Milton . . .	Iwade . . .	80 0 0 Vide 4 Rep.	77 2 9	{ 73 5 9 Vide 4 Report.* 3 17 0 expenses of valuation.
„	Milstead. . .	112 0 0 Vide 4 Rep.	97 15 1	{ 76 18 8 Vide 4 Report. 20 16 5 expenses of valuation.
Mitford & Launditch.	Dereham, East. .	1,049 13 6 Vide 6 Rep.	973 3 4	Towards cost of Union workhouse.
Newcastle-under-Lyme.	Whitmore . . .	192 17 0 Vide 6 Rep.	186 3 4	{ 55 16 8 liquidation of outstanding claims 130 6 8 towards cost of Union workhouse.
Newport Pagnel	Bow Brickhill . .	20 0 0 Vide 4 Rep.	22 10 0	Towards cost of Union workhouse.
„	Olney . . .	113 0 0 Vide 5 Rep.	113 0 0	Ditto.
„	Weston Underwood	100 0 0 Vide 5 Rep.	100 0 0	Ditto.
„	Houghton . . .	14 0 0†	14 0 0	Towards cost of Union workhouse.
Newton Abbott .	Bovey Tracey . .	60 18 0 Vide 6 Rep.	59 18 5	Ditto.
„	Hennock . . .	72 0 0 Vide 5 Rep.	70 6 9	Ditto.
„	Kingskerswell . .	59 17 0 Vide 4 Rep.	59 1 0	Ditto.
„	St. Mary Church .	221 10 0 Vide 5 Rep.	202 11 0	Ditto.
Northampton .	Harpole . . .	691 0 0 Vide 4 Rep.	664 10 3	{ 410 4 11 Vide 4 Report. 254 5 4 investment.
Northleach . .	Northleach . . .	38 0 0 Vide 5 Rep.	35 0 0	Towards cost of Union workhouse.
Orsett . . .	Corringham. . .	98 0 0 Vide 6 Rep.	72 9 5	{ 8 7 4 Ditto. 64 2 1 investment.
„	Langdon Hills . .	77 0 0‡	64 16 1	{ 19 19 6 towards cost of Union workhouse. 44 16 7 investment.
„	Ockendon, South .	200 0 0 Vide 5 Rep.	179 17 1	{ 24 13 11 towards cost of Union workhouse. 155 3 2 investment.
„	Orsett . . .	290 0 0 Vide 6 Rep.	248 10 7	{ 33 7 1 towards cost of Union workhouse. 215 3 6 investment.
„	Stanford-le-Hope .	150 0 0 Vide 5 Rep.	128 12 11	{ 21 1 3 towards cost of Union workhouse. 107 11 8 investment.
„	Stifford . . .	108 0 0 Vide 5 Rep.	94 12 10	{ 16 9 11 towards cost of Union workhouse. 78 2 11 investment.
Oundle . . .	Bulwick . . .	143 0 0 Vide 4 Rep.	124 17 9	Towards cost of Union workhouse.
„	Cotterstock . . .	64 0 0 Vide 4 Rep.	50 0 9	{ 27 2 0 Vide 4 Report. 4 17 8½ towards cost of Union workhouse. 18 1 0½ investment.
„	Thurning . . .	112 0 0 Vide 5 Rep.	97 19 1	{ 29 19 0 Vide 5 Report. 5 16 11 towards cost of Union workhouse. 62 3 2 investment.
Penrith . . .	Penrith . . .	780 0 0 Vide 6 Rep.	768 11 3	{ 552 7 1 towards cost of Union workhouse. 216 4 2 expenses of valuation.
Penzance . . .	Sennen . . .	23 0 0 Vide 6 Rep.	19 17 6	Towards cost of Union workhouse.
Pershore . . .	Bricklehampton .	25 0 0 Vide 5 Rep.	11 12 0	Ditto.
„	Upton Snodsbury .	70 0 0 Vide 5 Rep.	56 5 6	Ditto.
Poole . . .	Hamworthy. . .	200 0 0 Vide 6 Rep.	155 9 6	Ditto.
„	James, Saint . .	1,185 0 0 Vide 5 & 6 Rep.	1,325 10 9§	Ditto.
„	Lytchett Minster .	151 0 0 Vide 5 Rep.	130 2 10	Ditto.
Potterspury . .	Paulerspury . .	179 0 0 Vide 6 Rep.	169 6 0	{ 116 10 6 Vide 6 Report. 52 15 6 liquidation of outstanding claim.
Reigate . . .	Betchworth . . .	295 0 0 Vide 4 Rep.	286 5 0	Investment.

* Reported as £77. 2s. 9d.

‡ Also entered in the Fifth Report.

† No conveyance was taken of this Property.

§ £331 was produced by the sale of materials.

II.—STATEMENT showing the purposes to which the Produce has been applied—*continued.*

Union.	Parish.	Amount of Purchase Money.	Sums directed to be applied by Orders of the Commissioners.	Purposes to which the Sums have been directed to be applied.
		£. s. d.	£. s. d.	£. s. d.
Romney Marsh .	Brookland . . .	492 0 0 Vide 4 Rep.	472 8 9	{ 254 7 6 Vide 4 and 5 Reports. 3 8 7½ towards cost of Union workhouse. 23 3 6 expenses of emigration. 191 9 1½ investment. 134 1 5 Vide 4 Report. 100 0 0 liquidation of outstanding claim. 33 18 0½ towards cost of Union workhouse. 51 10 11½ investment.
"	Dymchurch . . .	348 0 0 Vide 4 & 6 Rep.	319 10 5	{ 87 12 5 Vide 4 and 5 Reports. 1 4 8½ towards cost of Union workhouse. 69 0 0 expenses of emigration. 27 15 5½ investment. 83 10 11 Vide 5 Report.
"	Fairfield . . .	205 0 0 Vide 4 Rep.	185 12 7	{ 23 17 6½ towards cost of Union workhouse. 2 13 3½ investment. 105 5 9 Vide 4 and 5 Reports.
"	New Romney . .	130 0 0 Vide 5 Rep.	110 1 9	{ 1 11 11 towards cost of Union workhouse. 8 19 1 investment. 110 6 6 Vide 6 Report.
"	Old Romney . .	130 0 0 Vide 4 Rep.	115 16 9	{ 34 11 0 towards cost of Union workhouse. 36 11 0 investment. 212 0 2 Vide 6 Report.
Ross	Peterstow . . .	184 0 0 Vide 5 Rep.	181 8 6	{ 63 10 0 towards cost of Union workhouse. 32 15 10 investment. 32 0 6 Vide 6 Report.
"	Weston-under-Pen- yard.	310 0 0 Vide 5 & 6 Rep.	308 6 0	{ 7 19 6 towards cost of Union workhouse.
"	Yatton	40 0 0 Vide 5 Rep.	40 0 0	{ 7 19 6 towards cost of Union workhouse.
Rye	Northiam . . .	41 0 0*	45 2 4	Ditto.
Saffron Walden .	Arkesden . . .	105 0 0 Vide 4 Rep.	92 17 6	Ditto.
"	Chesterford, Great	32 0 0 Vide 4 Rep.	24 11 9	Ditto.
"	Clavering . . .	115 0 0 Vide 5 Rep.	99 19 6	Ditto.
"	Elmdon	162 0 0 Vide 6 Rep.	143 0 4	Ditto.
"	Saffron Walden .	703 10 0 Vide 6 Rep.	677 8 6	Ditto.
Samford	Stratford, St. Mary	152 0 0 Vide 6 Rep.	136 13 7	Investment.
Shipston-on-Stour	Butler's Marston .	158 0 0 Vide 4 Rep.	138 1 7	{ 92 8 8½ Vide 6 Report. 45 12 10½ investment.
Sleaford	Osbournby . . .	80 0 0 Vide 4 Rep.	80 0 0	Towards cost of Union workhouse.
Southwell . . .	Halam	104 0 0 Vide 4 Rep.	65 19 4	Ditto.
"	Southwell . . .	881 0 0 Vide 4 & 5 Rep.	478 11 10	{ 382 4 4 Vide 6 Report. 96 7 6 expenses of valuation.
Spalding	Cowbit	201 0 0 Vide 5 Rep.	180 5 11	Towards cost of Union workhouse.
"	Gosberton . . .	852 0 0 Vide 5 Rep.	865 18 0	Ditto.
"	Moulton	105 0 0 Vide 5 Rep.	103 18 7	Expenses of valuation.
"	Pinchbeck . . .	562 0 0 Vide 5 & 6 Rep.	538 6 4	{ 123 5 7 Ditto. 415 0 9 towards cost of Union workhouse.
"	Spalding	1,501 0 0 Vide 5 Rep.	1,326 18 4	{ 260 17 8 expenses of valuation. 1066 0 8 towards cost of Union workhouse.
"	Weston	282 0 0 Vide 5 Rep.	282 3 8	{ 54 11 11 expenses of valuation. 227 11 9 towards cost of Union workhouse.
Spilsby	Addlethorpe . .	70 0 0 Vide 6 Rep.	65 16 2	Ditto.
"	Ashby	40 0 0 Vide 6 Rep.	37 3 2	Ditto.
"	Bolingbroke . .	152 0 0 Vide 6 Rep.	143 17 2	Ditto.
"	Burgh-in-the-Marsh	228 0 0 Vide 5 Rep.	221 1 10	Ditto.

* No conveyances were taken of some portion of the property of this parish by the purchasers.

II.—STATEMENT showing the purposes to which the Produce has been applied—*continued.*

Union.	Parish.	Amount of Purchase Money.	Sums directed to be applied by Orders of the Commissioners.	Purposes to which the Sums have been directed to be applied.
		£. s. d.	£. s. d.	£. s. d.
Spilsby . . .	Candlesby . . .	70 0 0 Vide 5 Rep.	67 3 2	{ 55 2 0 towards cost of Union workhouse 12 1 2 investment.
"	Croft	252 0 0 Vide 5 Rep.	242 10 2	{ 145 10 0 towards cost of Union workhouse 97 0 2 expenses of valuation.
"	Friskney . . .	315 5 0 Vide 6 Rep.	307 5 0	Towards cost of Union workhouse.
"	Halton Holgate .	105 0 0 Vide 5 Rep.	98 13 10	Towards cost of Union workhouse.
"	Irby-in-the-Marsh	25 0 0 Vide 5 Rep.	21 13 8	Ditto.
"	Kirkby, East . .	285 0 0 Vide 5 Rep.	279 18 10	{ 76 7 6 Ditto. 30 0 0 expenses of valuation. 173 11 4 investment.
"	Raithby	70 0 0 Vide 6 Rep.	65 17 10	{ 54 15 0 towards cost of Union workhouse 11 2 10 investment.
"	Skendleby. . .	80 0 0 Vide 6 Rep.	77 3 2	Towards cost of Union workhouse.
"	Steeping, Little .	49 0 0 Vide 6 Rep.	45 16 6	Ditto.
"	Wainfleet, All Saints	215 0 0 Vide 5 Rep.	207 16 6	{ 171 2 0 Ditto. 36 14 6 investment.
"	Wainfleet, St. Mary	192 0 0 Vide 5 Rep.	183 3 4	{ 164 16 0 towards cost of Union workhouse 18 7 4 investment.
"	Welton - in - the - Marsh.	60 0 0 Vide 6 Rep.	57 3 2	Towards cost of Union workhouse.
Stamford . . .	Ketton	31 10 0 Vide 4 Rep.	31 10 0	Ditto.
Stoneham, South	Botley	210 0 0 Vide 6 Rep.	170 8 9½	{ 90 8 9½ Ditto. 80 0 0 expenses of valuation.
"	Stoneham, South .	1,416 0 0 Vide 4 Rep.	940 0 0	{ 621 13 10 Vide 4 and 5 Reports. 518 6 2 expenses of valuation.
Stourbridge . .	Oldswinford . .	725 0 0 Vide 5 Rep.	666 2 5	{ 455 2 5 Vide 6 Report. 211 0 0 investment.
Strand	St. Clement Danes	251 7 5*	251 7 5	Towards cost of Union workhouse.
Stratford-on-Avon	Alveston	568 0 0 Vide 5 Rep.	521 12 1	{ 283 6 8 Vide 5 Report. 36 15 0 liquidation of outstanding claim.
"	Beaudesert . . .	54 0 0 Vide 6 Rep.	35 15 6	{ 201 10 5 investment.† Ditto.
"	Binton	97 0 0 Vide 4 Rep.	82 0 10	{ 53 14 5 Vide 5 Report. 28 6 5 investment.
"	Combroke . . .	120 0 0 Vide 4 Rep.	100 1 6	{ 54 8 0 Vide 5 Report. 45 13 6 investment.
"	Kineton	100 0 0 Vide 5 & 6 Rep.	55 8 11	Ditto.
"	Wootton Wawen .	140 10 0 Vide 6 Rep.	107 8 6	Ditto.
Taunton	Bagborough, West	100 0 0 Vide 4 Rep.	96 14 0	{ 30 0 0 liquidation of outstanding claim. 66 14 0 towards cost of Union workhouse.
Tavistock . . .	Whitchurch . . .	117 0 0 Vide 6 Rep.	112 9 6	Investment.
Tenbury	Brimfield	456 0 0 Vide 6 Rep.	444 10 0	Ditto.
Tenterden . . .	Halden, High. . .	342 0 0 Vide 4 Rep.	328 1 7	{ 243 4 8 Vide 4 Report.‡ 84 16 11 expenses of valuation.
"	Rolvenden	568 0 0 Vide 4 & 5 Rep.	544 2 11	{ 486 4 2 Vide 5 Report. 57 18 9 expenses of valuation.
"	Wittersham . . .	287 0 0 Vide 4 & 6 Rep.	267 15 1	{ 164 7 2 Vide 4 Report. 103 7 11 towards cost of Union workhouse.
"	Woodchurch . . .	653 0 0§ Vide 4 Rep.	616 11 8	{ 337 5 10 Vide 4 Report. 279 5 10 expenses of valuation.
Thetford	Hockwold - cum - Wilton.	56 0 0 Vide 5 Rep.	46 8 4	Towards cost of a national school.
Thirsk	Sowerby	224 0 0 Vide 6 Rep.	216 3 10	{ 209 7 3 towards cost of Union workhouse 6 16 7 expenses of valuation.
"	Thirkleby	20 0 0 Vide 6 Rep.	18 19 0	Towards cost of Union workhouse.

* This sum was produced by the sale of fixtures.

The investment mentioned in previous Reports was not made.

‡ Reported as 323*l.* 9*s.* 11*d.*§ Reported as 769*l.*

II.—STATEMENT showing the purposes to which the Produce has been applied—*continued*.

Union.	Parish.	Amount of Purchase Money.	Sums directed to be applied by Orders of the Commis- sioners.	Purposes to which the Sums have been directed to be applied.
		£. s. d.	£. s. d.	£. s. d.
Thorne . . .	Althorpe . . .	55 10 0 Vide 5 Rep.	42 13 4	Towards cost of Union workhouse.
„	Belton . . .	229 10 0 Vide 5 Rep.	209 18 10	Ditto.
„	Epworth . . .	94 0 0 Vide 4 & 5 Rep.	80 19 0	Liquidation of outstanding claim.
„	Fishlake . . .	397 10 0 Vide 5 & 6 Rep.	381 6 9	{ 253 19 2 towards cost of Union workhouse 127 7 7 investment.
„	Stainforth . . .	170 10 0 Vide 6 Rep.	153 7 8	{ 120 1 4 towards cost of Union workhouse. 33 6 4 investment.
„	Thorne . . .	634 10 0 Vide 5 & 6 Rep.	610 2 6	Towards cost of Union workhouse.
Thrapston . .	Brigstock . . .	131 0 0 Vide 4 Rep.	113 2 1	Ditto.
„	Woodford . . .	206 0 0 Vide 4 Rep.	190 9 10	Ditto.
Ticehurst. . .	Bodiam . . .	135 0 0 Vide 6 Rep.	125 5 9*	{ 65 5 9 liquidation of outstanding claim. 60 0 0 towards cost of Union workhouse.
„	Wadhurst . . .	829 0 0 Vide 4 & 6 Rep.	850 13 0†	{ 755 14 0 Vide 4 and 6 Reports. 14 5 0 expenses of emigration. 80 14 10 investment.
Tonbridge . .	Brenchley . . .	125 0 0 Vide 5 Rep.	125 0 0	Towards cost of Union workhouse.
„	Capel . . .	155 0 0‡ Vide 4 Rep.	134 10 5½	{ 90 16 4 Vide 5 Report. 11 0 7½ towards cost of Union workhouse. 32 13 6 expenses of valuation.
„	Tudeley . . .	150 0 0 Vide 4 Rep.	136 11 4	{ 128 13 10 Vide 4 and 5 Reports. 7 17 6 towards cost of Union workhouse.
Totnes . . .	Harberton . . .	240 0 0 Vide 6 Rep.	237 15 0	Investment.
Tunstead and Happing.	Tunstead . . .	270 0 0 Vide 6 Rep.	257 4 8	Ditto.
Uckfield . . .	Buxted . . .	973 10 0 Vide 5 & 6 Rep.	892 13 4	{ 750 8 4 Vide 6 Report. § 142 5 0 towards cost of Union workhouse.
„	Fletching . . .	162 0 0 Vide 5 Rep.	144 19 4	Ditto.
„	Isfield . . .	440 0 0 Vide 5 & 6 Rep.	423 8 8	{ 26 8 9 liquidation of outstanding claims. ¶ 284 0 9 towards cost of Union workhouse. 112 19 2 investment.
„	Uckfield. . . .	771 0 0 Vide 6 Rep.	746 16 10	{ 190 16 0 Vide 6 Report. 367 14 11 towards cost of Union workhouse. 188 5 11 investment.
Upton-upon-Se- vern.	Berrow . . .	131 0 0 Vide 4 Rep.	131 0 0	{ 119 7 4½ Vide 4 Report. 1 10 3 towards cost of Union workhouse. 10 2 4½ investment.
„	Bushley . . .	160 0 0 Vide 4 Rep.	160 0 0	{ 58 7 6 Vide 4 Report. 0 14 7½ towards cost of Union workhouse.
„	Ripple . . .	40 0 0 Vide 6 Rep.	40 0 0	{ 100 17 10½ investment. Towards cost of Union workhouse.
Wandsworth and Clapham.	Battersea . . .	1,010 0 0 Vide 6 Rep.	928 10 10	Ditto.
Warwick . . .	Kenilworth . . .	431 0 0 Vide 6 Rep.	395 4 3	{ 210 0 0 Vide 6 Report. 185 4 3 towards cost of Union workhouse.
„	Mary, St. . . .	900 0 0 Vide 6 Rep.	841 4 1	Ditto.
Wayland . . .	Attleborough . . .	1,463 10 0¶ Vide 5 & 6 Rep.	1451 1 11	{ 649 1 9½ Ditto. 95 10 0 expenses of valuation. 320 0 0 expenses of emigration. 386 10 1½ investment.
Wellingborough.	Orlinsbury . . .	110 0 0 Vide 6 Rep.	110 0 0	Towards cost of Union workhouse.
Wem	Loppington . . .	300 0 0 Vide 4 Rep.	309 12 11½	Investment.
Westbury and Whorwellsdown	Steeple Ashton. .	662 0 0 Vide 6 Rep.	652 5 4	{ 116 7 0¾ towards cost of Union workhouse. 535 18 3½ investment.

* The investment previously reported not having been made.

† No conveyance was taken of some part of this property by the purchaser.

‡ Reported as 150*l*.§ Reported as 751*l*. 13*s*. 4*d*.¶ The sum of 61*l*. 5*s*., mentioned in the Fifth Report as appropriated for the benefit of this parish, belongs to the parish of Framfield.¶ The sum of 29*l*. mentioned in the Fifth Report as belonging to the parish of Besthorpe belongs to the parish of Attleborough.

II.—STATEMENT showing the purposes to which the Produce has been applied—*concluded*.

Union.	Parish.	Amount of Purchase Money.	Sums directed to be applied by Orders of the Commissioners.	Purposes to which the Sums have been directed to be applied.
Westhampnett .	Walberton . . .	£. s. d. 165 0 0 Vide 6 Rep.	£. s. d. 163 18 0	Investment.
Wincanton . .	Charlton Hore- thorne.	105 0 0 Vide 6 Rep.	91 14 6	Towards cost of Union workhouse.
Winslow . . .	Winslow . . .	998 0 0	943 13 2	{ 718 7 8 Vide 4, 5, and 6 Reports. 197 5 8 towards cost of lock-up and gine house. 27 19 10 investment.
Witney . . .	Ensham . . .	135 0 0 Vide 6 Rep.	119 6 0	Towards cost of Union workhouse.
„	Handborough . .	284 0 0 Vide 6 Rep.	246 19 4	Ditto.
Woburn . . .	Aspley Guise . .	226 0 0 Vide 4 & 6 Rep.	201 5 0	{ 140 16 0 Vide 4 Report. 60 9 0 towards cost of Union workhouse. 35 10 0 Vide 6 Report.
Wokingham . .	Barkham . . .	100 0 0 Vide 6 Rep.	83 5 6	{ 14 17 0 expenses of valuation. 32 18 6 investment.
„	Ruscombe . . .	90 0 0 Vide 5 Rep.	64 8 10	{ 36 2 1 Vide 6 Report. 28 6 9 investment.
„	Shinfield . . .	760 3 6 Vide 4 Rep.	787 12 1*	{ 767 9 9 Vide 4 Report.† 20 2 4 investment.
Woodstock . .	Aston Steeple . .	138 0 0 Vide 4 Rep.	138 0 0	{ 107 8 0 Vide 4 Report. 3 12 3 towards cost of Union workhouse. 26 19 9 investment.
„	Barton Westcott .	45 0 0 Vide 4 Rep.	43 3 0	Towards cost of Union workhouse.
„	Cassington . . .	45 0 0 Vide 5 Rep.	34 17 8	Ditto.
„	Coombe . . .	85 0 0 Vide 4 Rep.	77 4 5	Ditto.
„	Deddington . . .	352 0 0 Vide 6 Rep.	335 7 3	{ 59 12 1 liquidation of outstanding claim. 275 15 2 towards cost of Union workhouse. 672 12 11 Vide 4 and 6 Reports.
„	Kidlington . . .	749 0 0 Vide 6 Rep.	705 4 6	{ 12 19 4 towards cost of Union workhouse. 19 12 3 investment.
„	Thrupp . . .	79 0 0 Vide 4 Rep.	68 6 4	{ 48 8 6 Vide 4 and 5 Reports. 1 3 6 towards cost of Union workhouse. 18 12 4 investment.
„	Wootton . . .	114 0 0 Vide 4 & 5 Rep.	103 13 2	Towards cost of Union workhouse.
„	Yarnton . . .	300 0 0 Vide 6 Rep.	264 7 4	{ 80 15 0 Ditto. 183 12 4 investment.
Worksop . . .	Blyth . . .	151 0 0 Vide 5 Rep.	135 13 1	Towards cost of Union workhouse.

* Part of this money was derived from the sale of fixtures, and other part was interest on the purchase-money.

† The whole of the money there mentioned not having been applied.

III.—STATEMENT of the APPROPRIATION of such of the Sums of Money paid in respect of the Property of Dissolved Incorporations as have been appropriated since the date of the Sixth Annual Report, or were omitted to be reported therein.

ASHBY-DE-LA-ZOUCH.					
Names of the Disincorporated Parishes.	Names of the Unions in which the Parishes are now included.	Sums received in respect of the Incorporation Property.	Sums Appropriated and Reported in the Commissioners' Sixth Annual Report.	Sums directed to be Appropriated since the date of the said Report, or not Reported therein.	The Purposes to which the Appropriation has been directed to be made.
Stanton - under - Bardon.	Market Bosworth.	£. s. d. 86 4 5	£. s. d. . . .	£. s. d. 86 4 5	In liquidation of parochial debts.
Shackerstone .	Ditto . . .	83 0 2	. . .	83 0 2	Ditto.

III.—STATEMENT of the Appropriation of such of the Sums of Money paid—*continued.*

BASFORD.					
Names of the Disincorporated Parishes.	Names of the Unions in which the Parishes are now included.	Sums received in respect of the Incorporation Property.	Sums Appropriated and Reported in the Commissioners' Sixth Annual Report.	Sums directed to be Appropriated since the date of the said Report, or not Reported therein.	The Purposes to which the Appropriation has been directed to be made.
		£. s. d.	£. s. d.	£. s. d.	
Ratcliffe . . .	Bingham . . .	97 13 2 $\frac{1}{2}$	. .	97 13 2 $\frac{1}{2}$	94 <i>l.</i> 10 <i>s.</i> in liquidation of outstanding claim, and 3 <i>l.</i> 2 <i>s.</i> 2 $\frac{1}{2}$ <i>d.</i> towards cost of Union workhouse.
Cropwell Bishop.	Ditto . . .	65 2 2 $\frac{1}{2}$	. .	65 2 2 $\frac{1}{2}$	In liquidation of outstanding claim.
Holme Pierre-Point.	Ditto . . .	73 0 7	. .	40 0 0	Ditto.
Farnsfield . . .	Southwell . . .	117 0 5 $\frac{1}{2}$	. .	113 8 8	Towards cost of Union workhouse.
Oxton . . .	Ditto . . .	85 15 9 $\frac{1}{2}$	. .	85 15 9 $\frac{1}{2}$	Ditto.
Epperstone . . .	Ditto . . .	49 5 5 $\frac{1}{2}$	. .	49 5 5 $\frac{1}{2}$	Ditto.
Bilthorpe . . .	Ditto . . .	76 10 11 $\frac{1}{2}$	. .	76 10 11 $\frac{1}{2}$	In liquidation of parochial debts.
Caythorpe . . .	Ditto . . .	43 19 11	. .	43 19 11	Towards cost of Union workhouse.
Edingley . . .	Ditto . . .	51 0 8	. .	51 0 8	Ditto.
Gunthorpe . . .	Ditto . . .	65 19 9 $\frac{1}{2}$	. .	61 13 0	Ditto.
Lowdham . . .	Ditto . . .	113 18 10 $\frac{1}{2}$	. .	113 18 10 $\frac{1}{2}$	108 <i>l.</i> in liquidation of parochial debt, and 5 <i>l.</i> 8 <i>s.</i> 10 $\frac{1}{2}$ <i>d.</i> towards cost of Union workhouse.
Sutton in Ashfield	Mansfield . . .	658 2 10 $\frac{1}{2}$	. .	631 5 0	In liquidation of parochial debts.
CAISTOR.					
South Kelsey . .	Caistor . . .	9 17 9	. .	9 17 9	In liquidation of outstanding claim.
Croxton . . .	Glanford Brigg	4 7 10	. .	4 5 4	Towards cost of Union workhouse.
Torrington, West	Horncastle . .	25 13 4	. .	22 6 8	In liquidation of outstanding claim.
Caistor . . .	Caistor . . .	167 19 4	. .	167 19 4	Ditto.
CLAYPOLE.					
Farndon . . .	Newark . . .	69 5 8 $\frac{1}{2}$	. .	69 5 8 $\frac{1}{2}$	Expenses of valuation.
EASEBOURNE.					
Iping	Midhurst . . .	82 10 6	. .	82 10 6	In liquidation of a parochial debt.
EASTRY.					
Betshanger . . .	Eastry . . .	3 3 3 $\frac{1}{2}$	. .	3 3 3 $\frac{1}{2}$	Towards cost of Union workhouse.
Chillenden . . .	Ditto . . .	23 3 1 $\frac{1}{2}$	14 17 8 $\frac{1}{2}$	8 5 4 $\frac{1}{2}$	Investment.
Eastry	Ditto . . .	74 2 6	. .	74 2 6	Towards cost of Union workhouse.
Ham	Ditto . . .	9 18 9	5 3 11	0 3 2 $\frac{1}{2}$	Ditto.
Knowlton . . .	Ditto . . .	13 6 7 $\frac{1}{2}$	6 12 9	6 13 10 $\frac{1}{2}$	4 <i>s.</i> 1 $\frac{1}{2}$ <i>d.</i> ditto, and £6. 9 <i>s.</i> 8 $\frac{1}{2}$ <i>d.</i> investment.
Northbourne . .	Ditto . . .	119 7 8 $\frac{1}{2}$	. .	119 7 8 $\frac{1}{2}$	Towards cost of Union workhouse.
Preston	Ditto . . .	251 13 5 $\frac{1}{2}$	213 7 11 $\frac{1}{2}$	38 5 6 $\frac{1}{2}$	Expenses of valuation.
Waldershare . . .	Ditto . . .	12 14 4 $\frac{1}{2}$	. .	12 14 4 $\frac{1}{2}$	Towards cost of Union workhouse.
Woodnesborough	Ditto . . .	331 5 4	. .	331 5 4	Ditto.
Swingfield . . .	Elham . . .	73 0 11	. .	73 0 11	Ditto.
ELHAM.					
Elham	Elham . . .	66 10 3	. .	66 10 3 $\frac{1}{2}$	Towards cost of Union workhouse.
Acrise	Ditto . . .	10 18 11 $\frac{1}{2}$	. .	10 18 11 $\frac{1}{2}$	Ditto.
Cheriton	Ditto . . .	44 14 6 $\frac{1}{2}$	. .	44 14 6 $\frac{1}{2}$	Ditto.
Elmstead	Ditto . . .	9 1 2	. .	9 1 2	Ditto.
Newington . . .	Ditto . . .	48 6 10	. .	48 6 10	Ditto.
Stelling	Ditto . . .	14 9 2 $\frac{1}{2}$	. .	14 9 2 $\frac{1}{2}$	Ditto.
MARTIN.					
Little Mongeham	Little Mongeham	52 11 0	. .	52 11 0	Investment.

III.—STATEMENT of the Appropriation of such of the Sums of Money paid—*continued.*

ONGAR.					
Names of the Disincorporated Parishes.	Names of the Unions in which the Parishes are now included.	Sums received in respect of the Incorporation Property.	Sums Appropriated and Reported in the Commissioners' Sixth Annual Report.	Sums directed to be Appropriated since the date of the said Report, or not Reported therein.	The Purposes to which the Appropriation has been directed to be made.
Great Warley . .	Romford . . .	£. s. d. 408 8 6½	£. s. d. . . .	£. s. d. 398 15 1	£8. 15s. 1d. in payment of salaries, £238. 13s. 5d. towards cost of the Union workhouse, and £161 as a loan to the Union for Investment.
Stanford Rivers .	Ongar . . .	177 7 9	. . .	71 4 10	
SHARDLOW.					
Brancote . . .	Shardlow . . .	11 10 0	. . .	11 10 0	Investment.
Breaston . . .	Ditto . . .	7 7 0	. . .	7 7 0	Ditto.
Chilwell . . .	Ditto . . .	0 14 0	. . .	0 14 0	Ditto.
Chellaston . . .	Ditto . . .	3 15 0	. . .	3 15 0	Ditto.
Draycott . . .	Ditto . . .	36 4 0	. . .	36 4 0	Ditto.
Elvaston . . .	Ditto . . .	3 4 0	. . .	3 4 0	Ditto.
Hopwell . . .	Ditto . . .	3 1 6	. . .	3 1 6	Ditto.
Hemington . . .	Ditto . . .	0 19 0	. . .	0 19 0	Ditto.
Little Eaton . .	Ditto . . .	1 11 0	. . .	1 11 0	Ditto.
Lockington . . .	Ditto . . .	5 15 6	. . .	5 15 6	Ditto.
Ockbrook . . .	Ditto . . .	0 16 0	. . .	0 16 0	Ditto.
Shardlow . . .	Ditto . . .	31 7 6	. . .	31 7 6	Ditto.
Stapleford . . .	Ditto . . .	2 7 0	. . .	2 7 0	Ditto.
Stanton-by-Dale .	Ditto . . .	11 12 0	. . .	11 12 0	Ditto.
Sandiacre . . .	Ditto . . .	1 6 6	. . .	1 6 6	Ditto.
Thringston . . .	Ashby-de-la-Zouch.	112 7 0	. . .	112 7 0	In liquidation of parochial debts.
Normanton . . .	Loughborough	32 6 0	. . .	32 6 0	Towards cost of Union workhouse.
Stanford . . .	Ditto . . .	36 10 0	. . .	36 10 0	Ditto.
Quarndon . . .	Belper . . .	35 18 0	. . .	35 18 0	In liquidation of parochial debts.
THURGARTON.					
Averham . . .	Southwell . . .	6 4 1*	. . .	6 4 1	Investment.
Boughton . . .	Ditto . . .	2 11 8†	. . .	2 11 8	Ditto.
Cauntton . . .	Ditto . . .	51 13 0	48 1 8	3 11 4	Ditto.
Cromwell . . .	Ditto . . .	44 0 0	42 6 0	1 14 4	Ditto.
Edwinstowe . . .	Ditto . . .	29 7 3	. . .	29 7 3	In liquidation of outstanding claim.
Eakring . . .	Ditto . . .	94 5 10	47 3 6	35 14 6	Expenses of valuation.
Halloughton . . .	Ditto . . .	12 19 8	. . .	12 19 8	Investment.
Hockerton . . .	Ditto . . .	5 10 3	. . .	5 10 3	Ditto.
Kelham . . .	Ditto . . .	37 16 4	. . .	29 0 0	In liquidation of outstanding claim.
Kneesal . . .	Ditto . . .	107 18 11	63 0 0	44 18 11	Investment.
Muskham, South .	Ditto . . .	18 14 6	. . .	18 14 6	Ditto.
Maplebeck . . .	Ditto . . .	5 19 8	. . .	5 19 8	Ditto.
Stoke, East . . .	Ditto . . .	91 11 10	. . .	91 11 10	Ditto.
Staythorpe . . .	Ditto . . .	10 1 11	. . .	10 1 11	Ditto.
Wellow . . .	Ditto . . .	13 6 5	. . .	13 6 5	Ditto.
Bathley . . .	Ditto . . .	29 18 9	. . .	29 18 9	In liquidation of outstanding claim.
Budby . . .	Ditto . . .	34 6 2	. . .	34 6 2	Investment.
Carlton-upon-Trent.	Ditto . . .	26 15 4	. . .	26 15 4	Ditto.
Holme . . .	Ditto . . .	11 1 4	. . .	11 1 4	Expenses of valuation.
Ompton . . .	Ditto . . .	36 12 6	. . .	36 12 6	Investment.
Perlethorpe . . .	Ditto . . .	20 4 11	. . .	20 4 11	Ditto.
Flintham . . .	Bingham . . .	172 1 4	. . .	154 15 2	51½ in liquidation of outstanding claim, and 103l. 15s. 2d. towards cost of Union workhouse.
Screveton . . .	Ditto . . .	93 17 3	. . .	93 14 5	36l. 16s. in liquidation of outstanding claim, and 56l. 18s. 5d. towards cost of Union workhouse.

* Reported in the Sixth Report as 7l. 3s. 5d.

† Reported in the Sixth Report as 4l. 17s. 4d.

III.—STATEMENT of the Appropriation of such of the Sums of Money paid—*concluded.*

NEW WINCHESTER.					
Names of the Disincorporated Parishes.	Names of the Unions in which the Parishes are now included.	Sums received in respect of the Incorporation Property.	Sums Appropriated and Reported in the Commissioners' Sixth Annual Report.	Sums directed to be Appropriated since the date of the said Report, or not Reported therein.	The Purposes to which the Appropriation has been directed to be made.
		£. s. d.	£. s. d.	£. s. d.	
St. Mary, Kalendardar.	New Winchester.	d. 2		40 12 0	Towards cost of Union workhouse.
St. Peter's, Cheese-hill.	Ditto . . .	s. 9		21 3 4	Ditto.
Killand . . .	Ditto . . .	£. 1064		1 10 2	Ditto.
Easton . . .	New Winchester.	d. 0		27 4 6	In liquidation of a parochial debt.
St. Mary Wortley.	Ditto . . .	s. 9		20 15 0	Towards cost of Union workhouse.
St. John Abbas.	Ditto . . .			11 13 3	In liquidation of a parochial debt.
St. Faith . . .	Ditto . . .	£. 1,838		15 11 1	Towards cost of Union workhouse.
St. John . . .	Ditto . . .			27 13 2	Ditto.
St. Hilcomb . . .	Ditto . . .			16 8 3	Ditto.
St. Thomas . . .	Ditto . . .			75 3 7	Ditto.
St. Cawley . . .	Ditto . . .			32 3 8	In liquidation of a parochial debt.
St. Marsholt . . .	Ditto . . .			24 8 1	Towards cost of Union workhouse.
St. Michael . . .	Ditto . . .			28 10 1	Ditto.
St. Swithin . . .	Ditto . . .			15 11 0	Ditto.
St. Bartholomew, Hyde.	Ditto . . .			27 12 11	Ditto.
St. Innall . . .	Ditto . . .			17 14 2	Ditto.
St. Maurice . . .	Ditto . . .			83 3 2	Ditto.
St. Wyford . . .	Ditto . . .			104 15 4	In liquidation of a parochial debt.
St. Kingsworthy . . .	Ditto . . .			71 5 7	Towards cost of Union workhouse.
St. Peter's, Colebrook.	Ditto . . .			29 16 1	In liquidation of a parochial debt.
St. Lawrence . . .	Ditto . . .			48 7 9	Towards cost of Union workhouse.
St. John Stoke . . .	Alresford . . .			28 3 10	In liquidation of outstanding claim.
St. Techbourne . . .	Ditto . . .			54 18 3	In liquidation of a parochial debt.
St. Gighton . . .	Ditto . . .			52 4 2	Ditto.
St. Hursley Chamberlayne . . .	Hursley . . .			54 19 3	In liquidation of a parochial debt.
St. North Baddesley.	Ditto . . .			35 15 6	Ditto.
St. Milbolton . . .	Andover . . .			36 0 5	Ditto.
The net produce of the Dissolved Incorporation Property, together with the balance of account settled at the time of the dissolution of the Incorporation. Applied in liquidation of an outstanding claim against the Incorporation.					
ATCHAM.					
The produce of the Sale of the dissolved Incorporation Property 3,507 <i>l.</i> 17 <i>s.</i> 6 <i>d.</i>					
LINCOLN.					
The Purchase-money of Property belonging to the dissolved Incorporation, not contained in the Sixth Annual Report 2,200 <i>l.</i> 5 <i>s.</i> 14 <i>d.</i>					

No. 8.

STATEMENT of the Number of UNIONS formed, with the Agency of each Assistant Commissioner ; the Number of Parishes United ; the Population ; and the Average Amount of Poor Rates. The particulars comprised in the Return in the Fifth Annual Report (page 175), and Sixth Annual Report (page 425), remain unaltered except as regards the following :—

Name of Assistant Commissioner.	Up to the 30th April, 1841.				
	County.	Number of Unions declared.	Number of Parishes United.	Population.	Total Amount of Average Rates included.
Mr. Mott . . .	Suffolk	51*	213	1,982,749	£. 971,681
	Wilts		25		
	Gloucester		35		
	Middlesex		193		
	Surrey		138		
	Somerset		1		
	Kent		11		
	Essex		1		
	Hertford		1		
	Lancaster		13		

Twelve of these are Single Parishes, placed under Boards of Guardians.

No. 9.—ENGLAND and WALES.—A List of the Districts of the several Ass

No. 1.	No. 2.	No. 3.	No. 4.	No. 5.	No. 6.
Cornwall— Bodmin Camelford Falmouth Helston Launceston Liskeard Penzance Redruth St. Austell St. Columb, Major St. German's Stratton Truro Devonshire— Axminster Barnstaple Bideford CREDITON East Stonehouse (Board of Guar- dians) Holworthy Honiton Kingsbridge Newton Abbot Okehampton Plympton, St. Mary St. Thomas South Molton Tavistock Tiverton Torrington Totnes Somerset— Axbridge Bridgwater Chard Dulverton Langport Shepton Mallet Taunton Wellington Wells Williton Wincanton Yeovil Dorset— Beaminster Bridport Cerne Dorchester Sherborne Weymouth	Hampshire— Alresford Alton Andover Basingstoke Catherington Christchurch Droxford Fareham Fordingbridge Hartley Wintney Havant Hursley Kingsclere Lymington New Forest New Winchester Petersfield Portsea Island Ringwood Romsey South Stoneham Stockbridge Whitechurch [Isle of Wight, In- corporation] Wiltshire— Alderbury Amesbury Bradford Calne Chippenham Devizes Marlborough Melksham Mere Pewsey Tisbury Warminster Westbury and Whorwelsdown Wilton Dorset— Blandford Poole Shaftesbury Sturminster Wareham and Pur- beck Wimborne and Cranborne Somerset— Bath Beaminster Clutton Frome Keynsham Gloucestershire— Clifton	Kent— Ashford, East Ashford, West Aylesford, North Blean Bridge Cranbrook Dartford Dover Eastry Elham Faversham Gravesend and Milton Hollingbourn Hoo Maidstone Malling Medway Milton Romney Marsh Sevenoaks Sheppey Tenterden Thanet, Isle of Tonbridge Sussex— Battle Chailey Cuckfield Eastbourne East Grinstead Hailsham Devises Hastings Horsham Lewes Midhurst Newhaven Petworth Rye Steyning Thakeham Ticehurst Uckfield Westbourne West Firle Westhampnett Surrey— Dorking Godstone Guildford Hambledon Reigate	Middlesex— Bethnal Green, St. Matthew (Board of Guardians) Brentford Edmonton Hackney Hendon Holborn Kensington London, City of London, East London, West Poplar St. George-in-the- East (Board of Guardians) St. Martin-in-the- Fields (Board of Guardians) Stepney Strand Uxbridge Whitechapel Surrey— Bermondsey (Board of Guar- dians) Camberwell (Board of Guar- dians) Chertsey Croydon Epsom Kingston Lambeth, St. Mary (Board of Guar- dians) Richmond Rotherhithe, St. Mary (Board of Guardians) St. George the Martyr, Southwark (Board of Guar- dians) St. Olave, South- wark St. Saviour, South- wark Wandsworth and Clapham Essex— Dunmow Epping Ongar Orsett Romford West Ham Kent— Bromley Greenwich Lewisham Hertfordshire— Barnet Berkhamstead Bishop Stortford Buntingford Hatfield Hemel Hempstead Hertford Hitchin St. Alban's Ware Watford Welwyn	Norfolk— Aylsham Blofield Depwade Docking Downham Erpingham [Flegg, East and West, Incorpora- tion] [Forehoe, Incorpora- tion] Freebridge Lynn Guiltcross Henstead King's Lynn Loddon and Cla- vering Mitford and Laun- ditch St. Faith Swaffham Thetford [Tunstead and Happing, Incor- poration] Walsingham Wayland Yarmouth, Great (Board of Guar- dians) Suffolk— Blything Bosmere and Clay- don Bury St. Edmund's (Local Act) Cosford Hartismere Hoxne Ipswich Mildenhall [Mutford and Lo- thingland, Incor- poration] Plomesgate Risbridge [Samford Incorpo- ration] Stow Sudbury Thingoe Wangford Woodbridge Essex— Billericay Braintree Chelmsford Colchester Halstead Lexden and Win- stree Maldon Rochford Tendring Witham Cambridgeshire— Ely Newmarket North Witchford Wisbeach	Bedfordshire— Amphil Bedford Biggleswade Leighton B. Luton Woburn Buckinghamsh. Newport Pa Cambridgeshi. Cambridge Caxton and ton Chesterton Linton Whittlesea of Guardia Hertfordshire Royston Huntingdonsk Huntingdon St. Ives St. Neot's Northampton Brixworth Daventry Hardingston Kettering Northampton Oundle Peterborough Potterspury Thrapston Towcester Wellingboro Rutland— Oakham Uppingham Warwickshir Alcester Aston Atherstone Foleshill Meriden Nuneaton Rugby Solihull Southam Stratford-on Warwick Essex— Saffron Wa Leicestershire Ashby-de-la Barrow-upo Billesdon Blaby Hinckley Leicester Loughboro Lutterwort Market Bo Market Harb Melton Mo
[48 Boards.	[50 Boards.	[49 Unions.	[51 Boards.	[52 Boards.	[52 Bo

Poor Law Commissioners, with the Unions comprised therein.

No. 7.	No. 8.	No. 9.	No. 10.	No. 11.	No. 12.
<p><i>Berkshire</i>— Abingdon Bradfield Cookham Easthampstead Faringdon Hungerford Newbury Reading Wallingford Wantage Windsor Wokingham</p> <p><i>Buckinghamshire</i>— Amersham Aylesbury Buckingham Eton Winslow Wycomb</p> <p><i>Oxfordshire</i>— Banbury Bicester Chipping Norton Headington Henley Thame Witney Woodstock</p> <p><i>Gloucestershire</i>— Cheltenham Chipping Sodbury Cirencester Dursley Gloucester Northleach Stow-on-the-Wold Stroud Tetbury Tewksbury Thornbury Wheatenhurst Winchcomb</p> <p><i>Worcestershire</i>— Shipston-on-Stour</p> <p><i>Northamptonshire</i> Brackley</p> <p><i>Wiltshire</i>— Cricklade and Wootton Bassett Highworth and Swindon Malmesbury</p> <p><i>Middlesex</i>— Staines</p>	<p><i>Worcestershire</i>— Bromsgrove Droitwich Dudley Evesham Kidderminster King's Norton Martley Pershore Stourbridge Tenbury Upton-on-Severn Worcester</p> <p><i>Gloucestershire</i>— Newent Westbury</p> <p><i>Herefordshire</i>— Bromyard Dore Hereford Ledbury Leominster Ross Weobly</p> <p><i>Staffordshire</i>— Burton-upon-Trent Cheadle Leek Lichfield Newcastle-under-Lyne Penkridge Seisdon Stafford Stoke-upon-Trent (Board of Guardians) Stone Tamworth Tuttoxeter Walsall West Bromwich Wolverhampton Woolstanton and Burslem</p> <p><i>Salop</i>— Bridgnorth Cleobury Mortimer Ludlow Madeley Market Drayton Newport Shiffnal Wellington</p> <p><i>Monmouthshire</i>— Abergavenny Chepstow Monmouth Newport Pontypool</p> <p><i>Brecknockshire</i>— Crickhowel</p>	<p><i>Cheshire</i>— Great Boughton [Chester, Incorporation] Wirral</p> <p><i>Herefordshire</i>— Kington</p> <p><i>Salop</i>— Atcham Church Stretton Clun Ellesmere Wem</p> <p><i>Anglesey</i>— Anglesey</p> <p><i>Brecknockshire</i>— Brecknock Builth Hay</p> <p><i>Cardiganshire</i>— Aberaeron Aberystwith Cardigan Lampeter Tregaron</p> <p><i>Carmarthenshire</i>— Carmarthen Llanelli Llandilo Fawr Llandovery Newcastle-in-Emlyn</p> <p><i>Carnarvonshire</i>— Bangor and Beaumaris Carnarvon Conway Pwllheli</p> <p><i>Denbighshire</i>— Llanrwst Ruthin Wrexham</p> <p><i>Flintshire</i>— Holywell St. Asaph</p> <p><i>Glamorganshire</i>— Bridgend and Cowbridge Cardiff Merthyr Tydvil Neath Swansea</p> <p><i>Merionethshire</i>— Bala Corwen Dolgelly Festiniog</p> <p><i>Montgomeryshire</i>— Llanfyllin Machynlleth Newtown and Llanidloes</p> <p><i>Pembrokeshire</i>— Haverfordwest Narberth Pembroke</p> <p><i>Radnorshire</i>— Rhayader Knighton Presteigne</p>	<p><i>Lancashire</i>— Ashton-under-Lyne Blackburn Bolton Burnley Bury Chorley Chorlton Clitheroe The Fylde Garstang Haslingden Lancaster Leigh Liverpool Manchester Oldham Ormskirk Prescot Preston Rochdale Salford Todmorden Ulverstone Warrington West Derby Wigan</p> <p><i>York, West Riding</i>— Halifax Huddersfield Keighley Sedbergh Settle Skipton</p> <p><i>Derbyshire</i>— Bakewell Chapel-en-le-Frith Glossop Hayfield</p> <p><i>Cheshire</i>— Altrincham Congleton Macclesfield Nantwich Northwich Runcorn Stockport</p> <p><i>Cumberland</i>— Bootle</p> <p><i>Westmoreland</i>— Kendal</p>	<p><i>Nottinghamshire</i>— Basford Bingham East Retford Mansfield Newark Nottingham Radford Southwell Worksop</p> <p><i>Lincolnshire</i>— Boston Bourn Caistor Gainsborough Glandford Brigg Grantham Holbeach Horncastle Lincoln Louth Sleaford Spalding Spilsby Stamford</p> <p><i>Derbyshire</i>— Belper Chesterfield Derby Shardlow</p> <p><i>York, East Riding</i>— Beverley Bridlington Driffield Howden Patrington Pocklington Sculcoates Skirlaugh York</p> <p><i>York, West Riding</i>— Bradford Dewsbury Doncaster Ecclesall Bierlow Goole Pateley Bridge Rotherham Selby Sheffield Thorne Wakefield Wortley</p>	<p><i>Durham</i>— Auckland Chester-le-Street Darlington Durham Easington Gateshead Houghton-le-Spring Lanchester Sedgefield South Shields Stockton Sunderland Teesdale Weardale</p> <p><i>Northumberland</i>— Alnwick Belford Bellingham Berwick-on-Tweed Castle Ward Glendale Haltwhistle Hexham Morpeth Newcastle-upon-Tyne Rothbury Tynemouth</p> <p><i>Cumberland</i>— Alston-with-Garrigill (Board of Guardians) Brampton Carlisle Cockermouth Longtown Penrith Whitehaven Wigton</p> <p><i>Westmoreland</i>— East Ward West Ward</p> <p><i>York, North Riding</i>— Bedale Easingwold Guisborough Helmsley Blackmoor Leyburn Malton Northallerton Pickering Reeth Richmond Scarborough Stokesley Thirsk Whitby</p>
[45 Unions.]	[51 Boards.]	[50 Boards.]	[45 Unions.]	[48 Unions.]	[50 Boards.]

TABLES AND RETURNS RELATING TO UNIONS IN IRELAND.

No. 10.—LIST of UNIONS in IRELAND, showing their EXTENT, POPULATION, &c.

1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.
No.	Name.	Counties in which Situate.	Area. Statute Acres.	Square Miles.	Population in 1831.	No. of Electoral Divisions.	Election.	Ex-officio.	Total.	Date of Declaration.	Assistant Commissioners by whom the Unions have been formed.
1	Limerick . . .	Limerick and Clare .	124,130	193	136,936	17	40	13	53	Dec. 20, 1838	Mr. Hawley and Mr. Hancock.
2	Belfast . . .	Antrim and Down . .	47,702	74	80,512	12	22	7	29	Dec. 21, , ,	Mr. Gulson.
3	Rathkeale . . .	Limerick	108,340	169	67,373	19	30	10	40	Dec. 27, , ,	Mr. Hawley and Mr. Hancock.
4	Newcastle . . .	Ditto	132,895	207	51,650	13	22	7	29	Dec. 28, , ,	Mr. Gulson.
5	Lisburn . . .	Antrim and Down . .	119,300	186	72,456	27	29	9	38	January 8, 1839	Mr. Gulson.
6	Kilmallock . . .	Limerick	151,179	220	74,776	21	28	9	37	January 9, , ,	Mr. Hawley and Mr. Hancock.
7	Lurgan . . .	Armagh, Antrim, and Down.	80,120	125	62,259	19	25	4	29	January 16, , ,	Mr. Gulson.
8	Londonderry . .	Londonderry and Donegal.	139,199	217	65,326	22	27	9	36	January 17, , ,	Mr. Clements.
9	Kinsale . . .	Cork	77,770	121	41,929	16	21	7	28	January 30, , ,	Mr. Voules and Mr. O'Donoghue.
10	Tipperary . . .	Tipperary and Limerick	185,561	290	70,853	20	32	10	42	, , , ,	Mr. Hawley and Mr. Hancock.
11	Cashel . . .	Tipperary	141,360	220	60,939	17	24	8	32	, , , ,	Mr. Voules and Mr. O'Donoghue.
12	Skibbereen . . .	Cork	236,398	369	94,736	20	27	9	36	January 31, , ,	Mr. Earle and Mr. Phelan.
13	Celbridge . . .	Kildare, Dublin, and Meath.	85,400	133	26,204	15	19	6	25	, , , ,	Mr. Hawley and Mr. Hancock.
14	Clogheen . . .	Tipperary and Limerick	73,113	114	40,935	12	18	6	24	Feb. 2, , ,	Mr. Hancock.
15	Nenagh . . .	Tipperary	184,712	288	89,891	25	34	11	45	Feb. 9, , ,	Mr. Earle and Mr. Phelan.
16	Naas . . .	Kildare, Dublin, and Wicklow.	199,335	311	51,731	23	30	10	40	Feb. 12, , ,	Mr. Earle and Mr. Phelan.

18	Middleton	Ditto	145,683	227	73,878	21	32	10	42	Feb. 16,	"	"
19	Banbridge	Down and Armagh	124,806	195	81,780	23	29	9	38	Feb. 22,	"	Mr. Gulson.
20	Fermoy	Cork	195,316	305	85,005	22	28	9	37	Feb. 23,	"	Mr. Voules and Mr. O'Donoghue.
21	Mallow	Ditto	151,050	236	59,076	16	25	8	33	March 5,	"	Mr. Voules.
22	Clonmel	Tipperary and Waterford	89,958	140	37,301	10	21	7	28	March 18,	"	Mr. Hawley and Mr. Hancock.
23	Thurles	Tipperary	125,139	195	64,237	21	31	10	41	March 28,	"	Mr. Hawley.
24	Callan	Kilkenny and Tipperary	106,633	166	42,707	12	25	8	33	March 27,	"	"
25	Dungarvan	Waterford	163,826	255	57,640	15	30	10	40	March 28,	"	Mr. O'Donoghue.
26	Lismore	Ditto	95,397	149	34,376	9	24	8	32	March 30,	"	"
27	Dunshaughlin	Meath and Dublin	109,096	170	22,260	12	26	8	34	April 1,	"	Mr. Earle and Mr. Phelan.
28	Balrothery	Dublin	76,988	120	28,124	12	23	7	30	"	"	"
29	Cork	Cork	142,688	223	158,339	14	40	13	53	April 3,	"	Mr. Voules.
30	Athlone	Roscommon and Westmeath	199,109	311	73,052	19	27	9	36	"	"	Mr. Hancock.
31	Strabane	Tyrone and Donegal	134,209	209	62,084	24	25	5	30	April 8,	"	Mr. Clements.
32	Waterford	Waterford and Kilkenny	146,467	228	79,437	25	34	11	45	April 20,	"	Mr. O'Donoghue.
33	Armagh	Armagh and Tyrone	154,281	241	107,145	25	37	12	49	April 25,	"	Mr. Gulson.
34	Newry	Down and Armagh	137,911	215	88,181	23	31	10	41	May 3,	"	"
35	Edenderry	King's County, Kildare, and Meath	140,396	290	35,536	17	22	7	29	May 7,	"	Mr. Earle and Mr. Phelan.
36	Gortin	Tyrone	111,248	173	17,315	13	14	2	16	"	"	Mr. Clements.
37	Castlederg	Ditto	91,758	143	21,295	14	14	3	17	"	"	"
38	Roscrea	Tipperary, King's County, and Queen's County	155,374	242	64,374	19	28	9	37	May 8,	"	Mr. Hawley.
39	Parsonstown	King's County and Tipperary	150,140	234	71,138	21	29	9	38	"	"	"
40	Omagh	Tyrone	174,603	272	66,388	29	30	9	39	May 9,	"	Mr. Clements.
41	Longford	Longford and Roscommon	208,625	326	85,152	19	30	10	40	May 13,	"	Mr. Hancock.
42	Trim	Meath and Kildare	113,529	177	31,758	11	21	7	28	May 22,	"	Mr. Phelan.
43	Galway	Galway	217,814	262	81,129	12	37	10	47	"	"	Mr. Hawley.
44	Carriack-on-Suir	Tipperary, Waterford, and Kilkenny	105,543	164	41,059	13	21	7	28	May 25,	"	"
45	Ballinasloe	Galway and Roscommon	126,944	198	97,581	22	36	12	48	June 6,	"	Mr. Hancock.
46	North Dublin	Dublin	38,917	60	125,245	9	33	11	44	"	"	Mr. Earle.
47	South Dublin	Dublin	44,474	69	182,755	8	33	11	44	"	"	"

List of Unions in Ireland, showing their Extent, Population, &c.—continued.

1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.
No.	Name.	Counties in which Situate.	Area.		Population in 1831.	No. of Electoral Divisions.	Number of Guardians.			Date of Declaration.	Assistant Commissioners by whom the Unions have been formed.
			Statute Acres.	Square Miles.			Elec- tive.	Ex- officio.	Total.		
48	Dundalk . . .	Louth, Armagh, and Monaghan.	104,372	163	63,911	19	30	10	40	June 18, 1839	Mr. Gulson.
49	Drogheda . . .	Louth and Meath . .	101,042	157	49,681	12	25	8	33	"	Mr. Phelan.
50	Navan . . .	Meath . . .	93,327	145	34,482	12	21	7	28	June 25, "	"
51	Ennis . . .	Clare . . .	143,339	223	74,135	18	28	9	37	June 27, "	Mr. Hawley.
52	Kilkenny . . .	Kilkenny . . .	275,825	430	114,735	22	47	15	62	July 1, "	Mr. O'Donoghue.
53	Kells . . .	Meath, Cavan, and Westmeath.	114,520	178	41,838	14	25	8	33	July 8, "	Mr. Phelan.
54	Shillelagh . . .	Wicklow and Carlow .	58,577	89	31,596	19	24	8	32	July 12, "	Mr. Mugeridge.
55	Sligo . . .	Sligo . . .	254,995	398	109,561	23	39	13	52	July 17, "	Mr. Hancock.
56	Dungannon . . .	Tyrone . . .	102,474	160	66,075	19	26	8	34	July 20, "	Mr. Clements.
57	Kilrush . . .	Clare . . .	115,746	180	70,676	13	29	9	38	July 23, "	Mr. Hawley.
58	Scariff . . .	Clare and Galway . .	108,975	170	47,894	10	26	8	34	July 25, "	"
59	Kilkeel . . .	Down . . .	81,726	127	26,833	10	16	5	21	July 29, "	Mr. Gulson.
60	Ennistymon . . .	Clare . . .	152,609	238	49,637	13	21	7	28	August 3, "	Mr. Hawley.
61	Rathdown . . .	Dublin and Wicklow .	51,154	75	39,391	10	24	8	32	August 8, "	Mr. Mugeridge.
62	Cootehill . . .	Cavan and Monaghan.	104,988	164	63,391	12	18	6	24	August 10, "	Mr. Otway.
63	Gort . . .	Galway and Clare . .	89,828	140	38,342	10	18	6	24	August 20, "	Mr. Burke.
64	Boyle . . .	Roscommon, Mayo, and Sligo.	181,293	283	65,662	16	19	6	25	"	Mr. Hancock.
65	Ardee . . .	Louth and Meath . .	95,039	148	42,035	13	24	8	32	August 21, "	Mr. Phelan.
66	Cookstown . . .	Tyrone . . .	96,730	151	44,624	16	21	7	28	August 22, "	Mr. Clements.
67	Carriack-on-Shannon.	Leitrim and Roscommon	132,516	207	66,858	15	23	7	30	August 24, "	Mr. Hancock.
68	Manor Hamilton	Leitrim . . .	157,159	245	40,742	10	18	6	24	August 30, "	"
69	Newtown Ards.	Down . . .	93,924	146	53,873	16	24	8	32	Sept. 3, "	Mr. Gulson.
70	Mohill . . .	Leitrim . . .	137,768	215	63,715	13	22	7	29	Sept. 5, "	Mr. Hancock.
71	Loughrea . . .	Galway . . .	126,095	197	61,747	15	24	8	32	"	Mr. Burke.
72	Roscommon . . .	Roscommon and Galway	176,775	276	80,608	18	23	7	30	Sept. 13, "	Mr. Hancock.
73	Castlereagh . . .	Roscommon, Mayo, and Sligo.	229,565	374	85,895	18	27	9	36	Sept. 14, "	"

74	Tullamore . .	King's County and Westmeath.	157,968	246	52,852	15	24	8	32	Sept. 16,	Mr. Phelan.
75	Tuam . .	Galway . .	135,233	214	74,155	13	31	10	41	Sept. 19,	Mr. Burke.
76	Newtown Limavady.	Londonderry . .	150,623	235	41,031	19	24	8	32	Sept. 21,	Mr. Clements.
77	Rathdrum . .	Wicklow . .	207,358	324	51,689	12	30	10	40	Sept. 25,	Mr. Muggeridge.
78	Mullingar . .	Westmeath . .	251,054	392	68,102	26	30	10	40	October 22,	Mr. Phelan.
79	Monaghan . .	Monaghan . .	112,043	175	69,137	21	27	9	36	Nov. 4,	Mr. Gulson.
80	Carrickmacross.	Ditto . .	60,459	94	36,927	14	16	5	21	Nov. 5,	Mr. Burke.
81	Ballinrobe . .	Mayo and Galway.	190,635	297	74,842	14	26	8	34	Nov. 7,	Mr. Burke.
82	Castleblaney . .	Monaghan and Armagh	93,504	146	56,586	18	22	7	29	Nov. 8,	Mr. Gulson.
83	Castlebar . .	Mayo . .	148,477	232	58,001	10	21	7	28	Nov. 9,	Mr. Burke.
84	Bailieborough . .	Cavan and Meath . .	88,021	106	41,414	11	18	4	22	Nov. 20,	Mr. Otway.
85	Baltinglass . .	Wicklow, Dublin, Kildare, and Carlow.	143,935	223	39,646	11	21	7	28	Nov. 21,	Mr. Muggeridge.
86	Magherafelt . .	Londonderry . .	155,847	236	78,174	25	30	9	39	Nov. 25,	Mr. Clements.
87	Cavan . .	Cavan . .	178,723	279	82,694	23	30	10	40	Nov. 27,	Mr. Otway.
88	Coleraine . .	Londonderry and Antrim	112,176	175	50,940	20	27	9	36	Nov. 28,	Mr. Clements.
89	Abbeylax . .	Queen's County and Kilkenny.	113,400	177	35,597	11	24	8	32	Dec. 3,	Mr. O'Donoghue.
90	Mountmelick . .	Queen's County and King's County . .	220,968	345	63,601	16	30	10	40	Dec. 7,	Mr. Burke.
91	Gorey . .	Wexford . .	121,585	189	36,083	10	24	8	32	Dec. 14,	Mr. Muggeridge.
92	Dunmanway . .	Cork . .	89,802	140	30,138	7	15	5	20	Dec. 18,	Mr. Voules.
93	Macroom . .	Ditto . .	194,981	304	53,166	16	25	8	33	Dec. 20,	Mr. Burke.
94	Kanturk . .	Cork and Kerry . .	247,049	385	71,844	14	29	9	38	Dec. 21,	Mr. Gulson.
95	Downpatrick . .	Down . .	147,367	230	80,642	24	27	9	36	January 3, 1840	Mr. Phelan.
96	Oldcastle . .	Meath, Westmeath, and Cavan.	108,568	169	45,000	13	21	7	28	January 6,	Mr. Phelan.
97	Ballymoney . .	Antrim and Londonderry	127,057	298	51,869	22	28	9	37	Jan. 18,	Mr. Clements.
98	Enniscorthy . .	Wexford and Carlow . .	192,601	300	57,735	14	30	10	40	Jan. 22,	Mr. Muggeridge.
99	Clones . .	Monaghan and Fer-managh.	71,566	111	36,569	8	18	6	24	February 8,	Mr. Otway.
100	New Ross . .	Wexford, Kilkenny, and Carlow.	186,596	291	67,944	19	30	10	40	March 23,	Mr. Muggeridge.
101	Listowel . .	Kerry . .	209,261	326	65,198	21	27	9	36	March 27,	Mr. Hawley.
102	Tralee . .	Ditto . .	350,722	548	84,374	18	34	11	45	March 30,	Mr. Hancock.
103	Swineford . .	Mayo and Sligo . .	133,026	207	65,965	12	21	7	28	April 2,	Mr. Hancock.
104	Ballycastle . .	Antrim . .	102,530	160	26,453	15	18	5	23	April 11,	Mr. Clements.

List of Unions in Ireland, showing their Extent, Population, &c.—continued.

List of Unions in Ireland.

[7th Rep.]

1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.
No.	Name.	Counties in which Situate.	Area. Statute Acres.	Square Miles.	Population in 1831.	No. of Electoral Divisions.	Number of Guardians.			Date of Declaration.	Assistant Commissioners by whom the Unions have been formed.
							Elec- tive.	Ex- officio.	Total.		
105	Ballymena . . .	Antrim . . .	161,326	252	66,964	23	28	6	34	May 13, 1840	Mr. Clements
106	Larne . . .	Ditto . . .	117,733	182	35,695	13	23	7	30	" "	" "
107	Antrim . . .	Ditto . . .	116,342	181	47,058	19	24	8	32	" "	" "
108	Granard . . .	Longford, Cavan, and Westmeath . . .	138,907	217	52,152	15	21	7	28	May 30, "	Mr. Hancock.
109	Wexford . . .	Wexford . . .	111,200	173	48,802	14	24	8	32	June 10, "	Mr. Muggeridge.
110	Ballyshannon . . .	Donegal, Leitrim, and Fermanagh . . .	137,024	214	40,780	10	18	6	24	June 15, "	Mr. Hancock.
111	Lisnaskea . . .	Fermanagh . . .	98,147	153	33,868	14	18	6	24	June 27, "	Mr. Otway.
112	Ballina . . .	Mayo and Sligo . . .	507,154	792	115,030	17	33	11	44	July 3, "	Mr. Burke.
113	Westport . . .	Mayo . . .	341,117	533	77,512	10	26	8	34	July 13, "	" "
114	Enniskillen . . .	Fermanagh, Cavan, and Tyrone . . .	231,961	362	68,694	20	30	10	40	August 10, "	Mr. Otway.
115	Clifden . . .	Galway . . .	191,426	299	28,639	4	12	4	16	August 17, "	Mr. Burke.
116	Lowtherstown . . .	Fermanagh, Tyrone, and Donegal . . .	75,783	118	32,198	9	18	6	24	Sept. 14, "	Mr. Otway.
117	Carlow . . .	Carlow, Queen's County, and Kildare . . .	179,709	280	74,727	14	30	10	40	" "	Mr. Muggeridge.
118	Killarney . . .	Kerry . . .	253,269	395	56,227	11	27	9	36	Sept. 18, "	Mr. Voules.
119	Inishowen . . .	Donegal . . .	159,323	248	43,238	21	23	6	29	" "	Mr. Clements.
120	Cahiriveen . . .	Kerry . . .	146,296	228	26,785	9	19	6	25	Sept. 19, "	Mr. Voules.
121	Kenmare . . .	Ditto . . .	271,245	423	29,152	7	15	5	20	Sept. 21, "	" "
122	Bantry . . .	Cork . . .	137,256	214	46,668	9	18	6	24	Sept. 28, "	" "
123	Donegal . . .	Donegal . . .	156,890	245	32,928	11	18	3	21	Nov. 7, "	Mr. Otway.
124	Stranorlar . . .	Ditto . . .	113,955	178	23,459	10	18	6	24	Dec. 10, "	" "
125	Athy . . .	Kildare and Queen's County . . .	161,878	252	50,907	14	24	8	32	Jan. 16, 1841	Mr. Muggeridge.
126	Clogher . . .	Tyrone and Monaghan . . .	101,203	158	38,855	17	24	8	32	April 17, "	Mr. Clements.
127	Letterkenny . . .	Donegal . . .	101,998	158	25,322	14	21	7	28	Not declared.	Mr. Otway.
128	Milford . . .	Ditto . . .	112,748	176	29,230	12	21	5	26	Not declared.	" "
129	Dunfanaghy . . .	Ditto . . .	128,220	200	15,793	10	18	4	22	Not declared.	" "
130	Glenties . . .	Ditto . . .	260,525	407	31,752	14	23	3	26	Not declared.	" "

No. 11.

STATEMENT, showing the ELECTORAL DIVISIONS of UNIONS formed in Ireland since 25th March, 1840, with the AREA, POPULATION, and NUMBER of GUARDIANS in each.—
(In continuation of Statement in last Annual Report, Appendix E. No. 8.)

Name of Union, and No. in foregoing List.	Counties and Electoral Divisions.	Areas in Statute Acres.	Population in 1831.	Number of Guardians.		
				Elec- tive.	Ex- officio	Total
ANTRIM—(107.)	<i>Country of Antrim :</i>					
	1. Antrim	9,286	6,060	3		
	2. Seacash	6,538	1,949	1		
	3. Ballynadrentagh	4,726	1,514	1		
	4. Ballyrobin	5,180	1,800	1		
	5. Dundesert	6,598	1,924	1		
	6. Crumlin	5,705	2,360	1		
	7. Templepatrick	6,383	2,068	1		
	8. Craigarogan	5,395	2,311	1		
	9. Ballylinny	5,176	1,880	1		
	10. Ballyclare	5,341	3,763	2		
	11. Rashee	6,459	1,567	1		
	12. Kilbride	4,766	1,710	1		
	13. Donegore	9,383	3,370	2		
	14. Connor	9,386	2,211	1		
	15. Shilvodan	5,760	1,948	1		
	16. Sharvogue	4,984	2,127	1		
	17. Randalstown	6,865	3,511	2		
	18. Cranfield	4,335	2,650	1		
	19. Cargin	4,076	2,335	1		
		116,342	47,058	24	8	32
ATHY—(125.)	<i>Kildare :</i>					
	1. Athy	13,828	7,709	4		
	2. Kilberry	6,965	1,732	1		
	3. Monasterevan	19,160	6,636	2		
	4. Ballybrackan	12,024	3,728	2		
	5. Davidstown	16,354	3,651	2		
	6. Narraghmore	7,813	2,869	1		
	7. Moone	8,311	1,826	1		
	8. Castledermot	18,928	5,334	2		
	<i>Queen's County :</i>					
	9. Moyanna	5,960	1,659	1		
	10. Dysertenos	8,299	2,793	1		
	11. Stradbally	5,534	3,263	2		
	12. Ballyadams	10,149	3,160	2		
	13. Tullamoy	8,553	1,827	1		
	14. Killabin	20,000	4,720	2		
		161,878	50,907	24	8	32
BALLINA—(112.)	<i>County of Mayo :</i>					
	1. Ballina	15,067	12,858	4		
	<i>Sligo :</i>					
	2. Ardnaree	10,772	6,613	2		

Statement, showing the Electoral Divisions of Unions, &c.—*continued.*

Name of Union, and No. in foregoing List.	Counties and Electoral Divisions.	Area in Statute Acres.	Population in 1831.	Number of Guardians.		
				Elec- tive.	Ex- officio	Total
BALLINA— <i>continued.</i>	<i>Mayo :</i>					
	3. Backs	20,938	6,606	2		
	4. Attymass	11,154	3,276	1		
	5. Kilgarven	19,879	4,230	1		
	<i>Sligo :</i>					
	6. Dromore, West . . .	26,008	3,330	1		
	7. Easky	13,286	6,129	2		
	8. Kilglass	12,884	4,356	1		
	9. Castleconnor . . .	13,899	3,871	1		
	<i>Mayo :</i>					
	10. Ballysokeery . . .	12,692	5,993	2		
	11. Killala	12,039	7,054	2		
	12. Lackan	15,990	7,587	2		
	13. Ballycastle	31,251	4,110	1		
	14. Kilfian	49,004	7,637	2		
	15. Crossmolina	67,201	11,479	3		
	16. Belmullet	145,598	10,742	3		
	17. Binghamstown . . .	29,492	9,159	3		
		507,154	115,030	33	11	44
BALLYCASTLE— (164.)	<i>County of Antrim :</i>					
	1. Ballycastle	1,945	2,283	2		
	2. Ramoan	8,045	2,084	1		
	3. Ballintoy	6,322	2,255	1		
	4. Croagh	5,762	2,302	1		
	5. Dunseverick	4,671	1,894	1		
	6. Drumtullagh	5,885	2,300	1		
	7. Armoy	8,522	2,139	1		
	8. Glenshesk	8,701	1,086	1		
	9. The Fair Head . . .	4,975	1,835	1		
	10. Glenmakeeran . . .	9,476	1,396	1		
	11. Cushleake	5,650	1,183	1		
	12. Glendun	13,036	872	1		
	13. Cushendall	7,752	2,396	2		
	14. Red Bay	8,391	1,388	2		
	15. Rathlin	3,397	1,040	1		
		102,530	26,453	18	5	23
BALLYMENA—(105.)	<i>County of Antrim :</i>					
	1. Ballymena	2,819	5,644	3		
	2. Kirkinriola	5,456	2,981	1		
	3. Galgorm	7,828	5,121	2		
	4. Ballyconnelly	3,885	2,314	1		
	5. Ahoghill	4,993	3,634	1		
	6. Portglenone	5,711	3,756	2		
	7. Lisnagarran	6,002	3,104	1		
	8. Dunminning	5,469	2,573	1		

Statement, showing the Electoral Divisions of Unions, &c.—*continued.*

Name of Union, and No. in foregoing List.	Counties and Electoral Divisions.	Area in Statute Acres.	Population in 1831.	Number of Guardians.		
				Elec- tive.	Ex- office	Total
BALLYMENA— <i>continued.</i>	9. Glenbuck	6,739	2,000	1		
	10. Dundermot	3,003	1,069	1		
	11. Clogh	7,780	2,603	1		
	12. Newtown Crommelin.	9,399	1,640	1		
	13. Glenravill.	7,397	1,593	1		
	14. Broughshane	8,240	3,406	1		
	15. Longmore	14,628	1,476	1		
	16. Slemish	13,664	2,463	1		
	17. Glenwhirry	11,368	1,358	1		
	18. Ballyclug	7,664	3,180	1		
	19. Kells	8,396	5,708	2		
	20. Cloghogue	5,477	2,579	1		
	21. Dummanaway	5,731	2,668	1		
	22. Ballyscullion	5,189	3,351	1		
	23. Toome	4,488	2,743	1		
		161,326	66,964	28	6	34
	<i>County of Donegal:</i>					
BALLYSHANNON— (110.)	1. Ballyshannon	20,712	8,925	4		
	2. Bundoran.	10,344	8,296	3		
	3. Ballintra	10,202	2,706	1		
	<i>Leitrim:</i>					
	4. Kinlough	9,918	4,083	2		
	5. Glenade	15,646	3,853	2		
	<i>Fermanagh:</i>					
	6. Belleek	10,778	2,072	1		
	7. Innismac Saint	16,356	4,031	2		
	8. Church Hill	14,868	2,419	1		
BANTRY—(122.)	9. Devenish	15,727	2,330	1		
	10. Boho	12,473	2,065	1		
		137,024	40,780	18	6	24
	<i>County of Cork:</i>					
	1. Kilmaccommogue. . . .	28,800	4,275	2		
	2. Bantry	25,576	9,351	3		
	3. Durrus, East	6,735	1,620	1		
	4. Durrus, West.	8,100	3,670	2		
	5. Kilcrohane	13,230	4,370	2		
	6. Kilcaskin	20,369	4,600	2		
CAHIRCIVEEN—(120.)	7. Kilcatherineen	13,045	6,043	2		
	8. Killaconenagh	12,389	7,127	2		
	9. Kilnamanagh	9,012	5,612	2		
		137,256	46,668	18	6	24
	<i>County of Kerry:</i>					
	1. Cahir	20,452	5,653	3		
	2. Valentia	6,418	2,614	2		
	3. Killemanagh	18,000	2,548	2		

Statement showing the Electoral Divisions of Unions, &c.—*continued.*

Name of Union, and No. in foregoing List.	Counties and Electoral Divisions.	Area in Statute Acres.	Population in 1831.	Number of Guardians.		
				Elec- tive.	Ex- officio	Total.
CAHIRCIVEEN— <i>continued.</i>	4. Prior	10,572	3,176	2		
	5. Killynaan	23,120	3,215	2		
	6. Drummod	27,000	4,600	2		
	7. Glenbeigh	25,686	2,449	2		
	8. Killorglin	7,129	1,284	2		
	9. Glencar	7,919	1,246	2		
		146,296	26,785	19	6	25
	<i>County of Carlow :</i>					
	1. Carlow	10,561	11,318	4		
CARLOW—(117.)	*2. Grangeford	11,177	3,227	1		
	3. Lullow	11,020	5,846	2		
	4. Barragh	17,068	4,409	2		
	5. Myshal	13,355	4,353	2		
	6. Kiltennell	15,433	4,750	2		
	7. Borris	13,052	4,785	2		
	8. Bagnalstown	8,688	4,585	2		
	†9. Idrone West	19,886	8,424	3		
	10. Kellistown	13,583	3,264	1		
	11. Fennagh and Nurney	12,286	4,592	2		
	<i>Queen's County :</i>					
	12. Shrule	8,120	4,777	2		
	13. Graigue	15,683	6,100	3		
	14. Arloss	9,797	4,297	2		
		179,709	74,727	30	10	40
	<i>County of Galway :</i>					
CLIFDEN—(115.)	1. Clifden	20,835	6,721	3		
	2. Renvyle	49,053	7,183	3		
	3. Roundstone	101,503	9,942	4		
	4. Ballindoon	20,033	4,793	2		
		191,426	28,639	12	4	16
	<i>County of Tyrone :</i>					
CLOGHER—(126.)	1. Clogher	5,625	1,836	2		
	2. Ballagh	6,484	1,546	1		
	3. Fivemiletown	7,325	2,531	2		
	4. Cole	6,190	1,499	1		
	5. Aghintain	4,622	1,641	1		
	6. Killyfaddy	7,495	2,722	1		
	7. Cecil	7,754	3,902	2		
	8. Augher	3,999	2,892	2		
	9. Cullamore	6,660	1,335	1		
	10. Favor Royal	5,608	2,743	2		
	11. Errigal	5,475	1,762	1		
	12. Foremass	5,137	1,296	1		
	13. Ballygawley	5,588	3,131	2		
	14. Tullyvar	5,904	2,727	1		
	15. Aughnacloy	4,943	3,640	2		

* Four Townlands in this Electoral Division are in the County Kildare.

† Part of this Electoral Division is in the Queen's County.

Statement showing the Electoral Divisions of Unions, &c.—*continued*.

Name of Union, and No. in foregoing List.	Counties and Electoral Divisions.	Area in Statute Acres.	Population in 1831.	Number of Guardians.		
				Elec- tive.	Ex- officio	Total.
CLOGHER— <i>continued</i> .	<i>Monaghan :</i>					
	16. Mullyodan	5,253	2,520	1		
	17. Bragan	7,141	1,132	1		
		101,203	38,855	24	8	32
DONEGAL—(123.)	<i>County of Donegal :</i>					
	1. Donegal	7,493	4,674	3		
	2. Inver	11,886	3,919	2		
	3. Gleneny	16,300	1,486	1		
	4. Mount Charles . .	11,839	6,133	3		
	5. Clogher	16,331	2,526	1		
	6. Templecarn	14,436	1,721	1		
	7. Loughderg	21,234	2,320	1		
	8. Loughrask	21,198	1,510	1		
	9. Tawnhawully . . .	7,899	1,076	1		
	10. Laghy	18,941	4,136	2		
	11. Dunkineely	9,333	3,427	2		
DUNFANAGHY— (129.)		156,890	32,928	18	3	21
	<i>County of Donegal :</i>					
	1. Dunfanaghy . . .	9,600	1,950	3		
	2. Ards	5,276	1,461	2		
	3. Creenasmear . . .	8,487	940	1		
	4. Creeslough	5,372	1,469	2		
	5. Doecastle	3,627	603	1		
	6. Crossroads	23,631	3,125	3		
	7. Dunlewy	23,759	1,269	1		
	8. Magheraclogher . .	24,473	1,667	2		
	9. Meenaclady	10,091	1,410	1		
	10. Gortahork	13,904	1,899	2		
ENNISKILLEN— (114.)		128,220	15,793	18	4	22
	<i>County of Fermanagh :</i>					
	1. Tempo	8,397	2,675	1		
	2. Manor of Carrick .	10,858	3,674	2		
	3. Clabby	6,864	1,601	1		
	4. Ballyreagh	9,998	3,488	1		
	5. Castlecoole	8,928	3,337	1		
	6. Ballycassidy	4,503	2,121	1		
	7. Enniskillen	6,728	8,367	4		
	8. Kinawley	11,040	4,138	2		
	9. Florence Court . .	24,785	4,769	2		
	10. Laragh	9,547	2,870	1		
	11. Letterbreen	7,630	2,591	1		
	12. Carn	10,601	2,096	1		
	13. Holywell	11,911	2,518	1		
	14. Ealy	9,301	3,447	2		
	15. Rahalton	8,793	3,234	1		
	<i>Cavan :</i>					
	16. Killinagh	21,082	4,546	2		

Statement showing the Electoral Divisions of Unions, &c.—*continued.*

Name of Union, and No. in foregoing List.	Counties and Electoral Divisions.	Area in Statute Acres.	Population in 1831.	Number of Guardians.		
				Elec- tive.	Ex- office	Total.
ENNISKILLEN— <i>continued.</i>	17. Glen	20,206	3,017	1		
	18. Swanlinbar	17,220	3,825	2		
	19. Tullynamoltra . . .	19,022	4,431	2		
	<i>Tyrone :</i>					
	20. Kilskeery	5,949	1,949	1		
		231,961	68,694	30	10	40
	<i>County of Donegal :</i>					
GLENTIES—(130.)	1. Kilgoly	12,163	1,017	1		
	2. Malinbeg	20,080	2,440	2		
	3. Kilcar	18,854	3,455	2		
	4. Killybegs	19,684	4,693	2		
	5. Menavally	26,138	2,816	2		
	6. Ardara	12,138	2,162	2		
	7. Naran	18,148	2,980	2		
	8. Glenties	26,905	1,547	2		
	9. Derryloaghan	26,167	923	1		
	10. Fintown	8,170	560	1		
	11. Lettermacaward . . .	20,276	1,801	1		
	12. Dunglow	27,152	2,343	2		
	13. Mullaghderg	9,701	1,745	1		
	14. Rutland	14,940	3,270	2		
		260,525	31,752	23	3	26
	<i>County of Longford :</i>					
GRANARD—(108.)	1. Granard	12,942	8,465	3		
	2. Clonbroney	11,326	4,375	2		
	3. Gelshagh	8,189	3,738	1		
	4. Columbkil	11,593	4,552	2		
	5. Lough Gowna	13,020	5,275	2		
	6. Castle Nugent	6,251	2,086	1		
	7. Abbeylara	7,234	2,423	1		
	<i>Cavan :</i>					
	8. Scrabby	5,862	2,319	1		
	9. Mullahoran	8,088	2,518	1		
	10. Drumlumman	9,059	4,289	2		
	<i>West Meath :</i>					
	11. Foyran	6,255	1,897	1		
	12. Lickbla	8,180	1,678	1		
	13. Coole	8,461	2,827	1		
	14. Street	13,345	2,993	1		
	15. Rathowen	9,094	2,717	1		
		138,907	52,152	21	7	28

Statement showing the Electoral Divisions of Unions, &c.—continued.

Name of Union, and No. in foregoing List.	Counties and Electoral Divisions.	Area in Statute Acres.	Population in 1831.	Number of Guardians.		
				Elec- tive.	Ex- officio	Total.
INISHOWEN—(119.)	County of Donegal :					
	1. Carndonagh . . .	9,825	2,833	2		
	2. Gleneganon . . .	5,079	1,359	1		
	3. Glentogher . . .	10,355	1,123	1		
	4. Whitecastle . . .	7,145	1,977	1		
	5. Redcastle . . .	7,281	1,661	1		
	6. Castle Cary . . .	5,078	1,523	1		
	7. Moville . . .	4,507	2,392	1		
	8. Green Castle . . .	8,296	2,616	1		
	9. Turmone . . .	8,478	2,480	1		
	10. Gleneely . . .	7,936	1,868	1		
	11. Culdaff . . .	6,372	2,151	1		
	12. Carthage . . .	6,075	2,058	1		
	13. Malin . . .	6,839	2,026	1		
	14. Ardmalin . . .	7,099	2,851	1		
	15. Ballyliffen . . .	7,854	2,363	1		
	16. Straid . . .	8,811	2,160	1		
	17. Dunaff . . .	6,702	1,927	1		
	18. Desertegny . . .	7,564	1,913	1		
	19. Mintiaghs . . .	7,549	1,256	1		
	20. Illies . . .	12,035	1,215	1		
	21. Buncrana . . .	8,443	3,486	2		
		159,323	43,238	23	6	29
KENMARE—(121.)	County of Kerry :					
	1. Kenmare . . .	35,680	4,963	3		
	2. Kilgarvan . . .	43,090	3,436	2		
	3. Tuosist . . .	40,000	6,208	2		
	4. Bunawn . . .	18,275	1,157	2		
	5. Templenoe . . .	44,200	3,882	2		
	6. Ballybog . . .	90,000 {	4,520	2		
	7. Bowrdoneen . . .		4,986	2		
		271,245	29,152	15	5	20
KILLARNEY—(118.)	County of Kerry :					
	1. Killarney . . .	32,300	11,333	4		
	2. Aghadoe . . .	16,574	4,183	2		
	3. Kilcummin . . .	26,479	5,381	2		
	4. Nohoval . . .	28,479	4,622	2		
	5. Killaha . . .	38,049	2,567	2		
	6. Killorglin . . .	7,129	6,635	3		
	7. Kilbonane . . .	7,589	3,305	2		
	8. Molahiffe . . .	7,819	3,260	2		
	9. Currans . . .	6,456	2,531	2		
	10. Knockane . . .	61,079	5,200	2		
	11. Killeenteran . . .	13,727	3,210	2		
	12. Kilcoleman . . .	7,589	4,970	2		
		253,269	57,166	27	9	36
LARNE—(106.)	County of Antrim :					
	1. Larne . . .	3,979	4,135	3		
	2. Carncastle . . .	12,079	2,171	1		
	3. Glenarm . . .	13,473	2,801	2		

Statement showing the Electoral Divisions of Unions, &c.—*continued.*

Name of Union, and No. in foregoing List.	Counties and Electoral Divisions.	Area in Statute Acres.	Population in 1831.	Number of Guardians.		
				Elec- tive.	Ex- officio	Total
LARNE— <i>continued.</i>	4. Glencoy	6,966	1,054	1		
	5. Ardclinis	15,747	1,617	2		
	6. Kilwaughter	9,801	2,016	1		
	7. Ballycor	5,879	1,562	1		
	8. Ballynure	8,329	3,315	2		
	9. Raloo	6,104	2,171	1		
	10. Glynn	4,484	1,668	1		
	11. Island Magee	7,032	2,610	2		
	12. Templecorran	7,160	1,869	2		
	13. Carrickfergus	16,700	8,706	4		
		117,733	35,695	23	7	30
	<i>County of Donegal:</i>					
	1. Castlewray	5,275	2,235	2		
	2. Magheraboy	6,607	2,238	2		
LETTERKENNY— (127.)	3. Kincraigy	7,048	2,645	2		
	4. Manor Cuningham	4,924	1,916	2		
	5. Seacor	7,595	492	1		
	6. Temple Douglas	9,711	3,009	2		
	7. Edenacarnan	6,773	1,762	1		
	8. Gortnavern	3,133	1,518	1		
	9. Carrickatimpan	15,793	444	1		
	10. Gartan	16,365	982	1		
	11. Ballymacool	4,607	1,496	1		
	12. Killymosny	6,395	1,348	1		
	13. Conavaddy	5,793	1,491	1		
	14. Letterkenny	3,618	3,796	3		
		101,998	25,322	21	7	28
	<i>County of Fermanagh:</i>					
LISNASKEA—(111.)	1. Killynick	8,062	3,157	2		
	2. Tomregan	5,282	1,813	1		
	3. Callowhill	6,542	2,253	1		
	4. Drumrelly	5,835	2,528	1		
	5. Manor Water House	6,747	1,994	1		
	6. Derrycrum	8,390	1,748	1		
	7. Derrycullion	6,666	1,504	1		
	8. Colebrook	9,353	3,061	1		
	9. Maguires Bridge	6,769	4,116	2		
	10. Brookborough	6,971	2,740	2		
	11. Lisnaskea	11,702	3,713	2		
	12. Donagh	4,719	1,642	1		
	13. Aghavoory	5,479	1,844	1		
	14. Belleisle	5,630	1,755	1		
		98,147	33,868	18	6	24
	<i>County of Kerry:</i>					
LISTOWEL—(101.)	1. Listowel	16,040	6,802	3		
	2. Gunsborough	13,381	3,105	1		
	3. Knockanure	7,960	1,741	1		
	4. Newtownsands	6,631	2,978	1		
	5. Tarbert	7,775	4,371	2		
	6. Ballylongford	15,291	5,698	2		

Statement showing the Electoral Divisions of Unions, &c.—*continued.*

Name of Union, and No. in foregoing List.	Counties and Electoral Divisions.	Area in Statute Acres.	Population in 1831.	Number of Guardians.		
				Elec- tive.	Ex- officio	Total
LISTOWEL.— <i>continued.</i>	7. Lisselton	8,034	2,158	1		
	8. Killabinny	4,146	2,299	1		
	9. Kilconly	2,942	1,660	1		
	10. Rattoo	7,000	2,943	1		
	11. Drumkeen	10,213	4,974	2		
	12. Ballyheigue	12,958	3,766	1		
	13. Kilmoily	12,219	4,057	2		
	14. Ardfert	6,013	3,075	1		
	15. Abbeydorney	10,140	2,986	1		
	16. Killahan	4,239	1,076	1		
	17. Kiltomy	12,432	3,573	1		
	18. Kilfyn	6,515	1,072	1		
	19. Kilteighny	11,971	1,901	1		
	20. Kilshinane	16,000	1,735	1		
	21. Duagh	17,361	3,228	1		
		209,261	65,198	27	9	36
	<i>County of Tyrone:</i>					
LOWTHERSTOWN— (116.)	1. Trillick	5,964	2,664	1		
	*2. Moorfield	9,855	4,066	2		
	<i>Fermanagh:</i>					
	3. Dromore	7,950	2,180	1		
	†4. Clonelly	8,536	3,606	2		
	5. Tubbrid	10,597	3,946	2		
	6. Lack	7,953	3,053	2		
	7. Kesh	6,494	3,355	2		
	8. Castle Archdale	6,689	2,951	2		
	9. Lowtherstown	11,745	6,377	4		
		75,783	32,198	18	6	24
	<i>County of Donegal:</i>					
MILFORD—(128.)	1. Rathmelton	8,420	3,688	3		
	2. Carn	12,373	5,214	3		
	3. Rathmullan	4,423	2,199	2		
	4. Oughterlin	9,140	1,593	1		
	5. Milford	10,552	2,490	3		
	6. Carrickart	15,757	2,295	2		
	7. Meevagh	5,599	1,463	1		
	8. Glinsk	7,168	1,984	1		
	9. Carrowkeel	10,504	2,736	2		
	10. Greenfort	7,847	2,176	1		
	11. Kilmacrenan	6,076	1,473	1		
	12. Doon	14,889	1,919	1		
		112,748	29,230	21	5	26
	<i>County of Donegal:</i>					
STRANORLAR— (124.)	1. Gleneely	14,822	3,719	2		
	2. Knock	6,130	1,650	1		

* Four Townlands of this Electoral Division are in the County of Fermanagh.
† One Townland of this Electoral Division is in the County of Donegal.

Statement showing the Electoral Divisions of Unions, &c.—*continued.*

Name of Union, and No. in foregoing List.	Counties and Electoral Divisions.	Area in Statute Acres.	Population in 1831.	Number of Guardians.		
				Elec- tive.	Ex- officio	Total.
STRANORLAR— <i>continued.</i>	3. Killygordon	5,473	2,260	2		
	4. Stranorlar	10,267	4,803	4		
	5. Lettermore	9,672	1,333	1		
	6. Cloghan	22,417	2,316	2		
	7. Altnapaste	18,771	1,568	1		
	8. Dooish	5,313	1,158	1		
	9. Goland	10,560	768	1		
	10. Convoy	10,530	3,884	3		
		113,955	23,459	18	6	24
	<i>County of Mayo :</i>					
SWINEFORD—(103.)	1. Swineford	15,994	5,951	2		
	2. Killasser	10,193	6,581	2		
	3. Toomore	1,927	3,576	1		
	4. Meelick	7,843	3,491	1		
	5. Bohola	4,918	3,658	1		
	6. Killeaden	10,100	5,741	2		
	7. Knock	3,291	3,036	1		
	8. Aughamore	6,882	7,062	2		
	9. Kilmoree	19,657	5,491	2		
	10. Kilbeagh	5,172	8,639	3		
	<i>Sligo :</i>					
	11. Achonry	14,516	5,119	2		
	*12. Kilmacteigue. . . .	32,533	7,620	2		
		133,026	65,965	21	7	28
	<i>County of Kerry :</i>					
TRALEE—(102.)	1. Tralee	32,502	19,772	8		
	2. Castle Island	40,680	7,592	3		
	3. Brosna	18,033	2,168	1		
	4. Ballincushane	51,321	4,701	2		
	5. Ballymacelligott. . . .	19,984	5,235	2		
	6. Castlemain	7,398	2,795	1		
	7. Kilgarrylander	12,137	2,868	1		
	8. Kilgobbin. . . .	25,083	3,960	1		
	9. Ballinvoher	13,000	2,624	1		
	10. Ballinacourty. . . .	3,186	2,184	1		
	11. Minard	11,146	2,735	1		
	12. Castlegregory	18,152	4,597	2		
	13. Ballyduffe	30,660	2,610	1		
	14. Dingle	28,696	11,617	5		
	15. Kilquane	13,542	1,982	1		
	16. Ventry	4,338	2,596	1		
	17. Dunorlin	15,877	2,975	1		
	18. Dunquin	4,937	1,363	1		
		350,722	84,374	34	11	45

* Eighteen Townlands of this Electoral Division are in the County of Mayo.

Statement showing the Electoral Divisions of Unions, &c.—continued.

Name of Union, and No. in foregoing List.	Counties and Electoral Divisions.	Area in Statute Acres.	Population in 1831.	Number of Guardians.		
				Elec- tive.	Ex- officio	Total
WESTPORT—(113.)	<i>County of Mayo :</i>					
	1. Westport	33,695	15,315	5		
	2. Louisburgh	52,687	9,716	3		
	3. Clare Island	8,562	3,632	2		
	4. Aughagower	55,047	12,025	4		
	5. Clogher	8,941	4,417	1		
	6. Kilmeena	10,762	9,000	3		
	7. Kilmaclasser	6,865	3,444	1		
	8. Newport	55,239	11,761	4		
	9. Achil	51,521	5,277	2		
	10. Ballycray	57,798	2,925	1		
		341,117	77,512	26	8	34
WEXFORD—(109.)	<i>County of Wexford :</i>					
	1. Wexford	3,715	12,735	6		
	2. Ardcolm	7,903	3,652	2		
	3. Kilpatrick	6,573	2,152	1		
	4. Killurin	14,663	3,515	2		
	5. Rathaspick	9,868	2,884	1		
	6. Mayglass	6,196	2,076	1		
	7. Roslare	5,739	2,062	1		
	8. Lady's Island	4,537	2,019	1		
	9. Tacumshin	5,778	1,658	1		
	10. Kilmore	6,796	3,289	2		
	11. Mulrankin	10,275	3,461	2		
	12. Taghmon	13,263	4,643	2		
	13. Ambrosetown	6,760	2,480	1		
	14. Bannow	9,134	2,176	1		
		111,200	48,802	24	8	32

No. 12.

STATEMENT showing the ALTERATIONS which have been made in UNIONS declared previously to the 25th March, 1840, and included in previous Reports.

Unions.		Area.	Population	Number of Electors and Guardians.
LIMERICK . . .	Total as stated in Sixth Annual Report . . .	125,912	139,264	40
	By an order, dated 4th February, 1841, the Townlands in that part of the parish of Killaenaghta which lies to the north and west of the River Ouganny were separated from the Union	1,782	2,328	
	Total as Union now stands	124,130	136,936	40
LONDONDERRY. .	By an order, dated 12th March, 1841, the Townland of Deer Park West was taken from the Burt Electoral Division, and added to the Castle Forward Electoral Division	75	15	
	Burt Electoral Division as it now stands . .	7,797	2,493	1
	Castle Forward Electoral Division as it now stands	4,957	2,273	1
CLOGHEEN. .	By an order, dated 13th March, 1841, the Townlands of Rehill, Parkadereen, and Buolakenedy, which had been divided by the Order of Declaration between the Electoral Divisions of Tubbrid and Clogheen, were now assigned entirely to the Clogheen Electoral Division.			
	Tubbrid Electoral Division as it now stands.	4,869	4,643	2
	Clogheen Electoral Division as it now stands	10,436	4,338	2
CELBRIDGE . . .	Total as in Sixth Annual Report	85,288	26,197	19
	By order, dated 6th April, 1840, adding the Townlands of Jarretstown and Skeagh to the Leixlip and Donaghcumper Electoral Divisions respectively	47 65	7	
	Total as Union now stands	85,400	26,204	19
NAAS	Total as stated in Sixth Annual Report . .	199,201	51,719	30
	By order, dated 1st June, 1840, adding a portion of the Townland of Big Brittas, in the parish of Tallaght, to the Blessington Electoral Division	134	12	
	Total as Union now stands	199,335	51,731	30

Statement showing the Alterations which have been made in Unions, &c.—continued.

Unions.		Area.	Population	Number of Elected Guardians.
DUNGARVAN . . .	Total as in Sixth Annual Report	160,805	57,634	30
	Corrected area	163,745		
	By order, dated 8th January, 1841, adding portions of the Townlands of Ballygammon and Whitechurch to the Whitechurch Electoral Division, and part of the Townland of Vicarstown to the East Modeligo Electoral Division, which had been included in the Lismore Union	32 33 16	6	
	Total as Union now stands	163,826	57,640	30
LISMORE	Total as in Sixth Annual Report	95,478	34,382	24
	By order, dated 8th January, 1841, excluding portions of the Townlands of Ballygammon, Whitechurch and Vicarstown. }	32 33 16	6	
	Total as Union now stands	95,397	34,376	24
WATERFORD . . .	Total as in Sixth Annual Report	147,291	79,694	34
	By order, dated 27th July, 1840, separating the Townlands of Coolmine, Ballough, Corrigawn, Barracks, and Ballyvrea from Kilkeasy Electoral Division	823	257	
	Total as Union now stands	146,467	79,437	34
CARRICK-ON-SUIR.	Total as in Sixth Annual Report	103,709	40,259	21
	By order, dated 9th November, 1840, adding all the Townlands in the Parish of Newton, which are included in the Barony of Slievardagh and County Tipperary to the Carrick-on-Suir Electoral Division	1,834	800	
	Total as Union now stands	105,543	41,059	21
KILKENNY	Total as in Sixth Annual Report	276,289	115,074	47
	By order, dated 27th July, 1840, separating the Townlands of Ballyhall, Scara, and Knockwilliam from the Jerpoint Electoral Division	464	339	
	Total as Union now stands	275,825	114,735	47
COOTEHILL	Total as in Sixth Annual Report	105,150	63,472	18
	By order, dated 14th December, 1840, the Townland of Aghnaskew was separated from the Cormeen Electoral Division	162	81	
	By order, dated 7th December, 1840, the name of the Dawson Grove Electoral Division was changed to Dartrey.			
	Total as Union now stands	104,988	63,391	18

Statement showing the Alterations which have been made in Unions, &c.—*continued.*

Unions.		Area.	Population.	Number of Elected Guar- dians.
CASTLEBLANEY .	Total as in Sixth Annual Report.	93,442	56,505	22
	By order, dated 14th December 1840, adding the Townland of Aghnaskew to Creeve Electoral Division	162	81	
	Total as Union now stands	93,504	56,586	22
ROSCOMMON . .	By an order, dated 16th March, 1840, the Townlands of Cloonsreane, Tulsk, Cloonakillymore, Cloonakillybeg, and Nadua-veagh were taken from the Kiltrustan Electoral Division, and added to the Falsk Electoral Division	935	730	
	Kiltrustan Electoral Division as it now stands	8,820	4,918	
	Tulsk	9,871	3,995	
DUNSHAUGHLIN .	Total as in Sixth Annual Report	109,049	22,240	26
	By order, dated 8th March, 1841, the Town-lands of Court or Court of Belgree, and Belgree, were added to the Donaghmore Electoral Division, and the Townland of Hawkinstown to the Rathfeigh Electoral Division	45 } 2 }	20	
		109,096	22,260	26
KELLS	Total as in Sixth Annual Report	108,641	40,497	24
	By order, dated 10th June, 1840, the Town-lands of Cornaglare or Palmyra, Clonarney, Corbat, Crosscarn, Greaghadarragh, and Linanavragh were added to the Mullagh Electoral Division; the Town-land of Clonarney was added to the Clonmellon Electoral Division; and the Town-lands of Clonleame, Cookstown, Ballyhealy or Ballinure, Bolandstown, Martins-town, Balrath South, Balrath North, Clonmorrill, Ballinlough (Wadding), Stones-town, Clonmaskill, Mitchellstown, South-hill, Ellenstown, and Muckletown were added to the Union, to form an additional Electoral Division (Ballyhealy)	1,056 } 271 } 4,642 }	421 } 71 } 852 }	
	By order, dated 12th November, 1840, the Townland of Ardglasson was separated from the Kilskeer Electoral Division . .	90	3	
	Total as Union now stands	114,520	41,838	25
OLDCASTLE . .	Total as in Sixth Annual Report	106,376	44,221	21
	By order, dated 6th July, 1840, the Town-land of Ballinagal was separated from the Castle Pollard Electoral Division; and the Townlands (except Clonarney) included in the Parish of Clonarney were added to the Fore Electoral Division	33 } 2,135 }	776	

Statement showing the Alterations which have been made in Unions, &c.—*continued.*

Unions.		Area.	Population.	Number of Elected Guardians.
OLDCASTLE— <i>continued.</i>	By order, dated 23rd November, 1840, the Townland of Arglasson was added to the Crossakeel Electoral Division	90	3	
	Total as Union now stands	108,568	45,000	21
ENNIS	Total as in Sixth Annual Report	141,557	71,807	28
	By order, dated 4th February, 1841, the Townlands in that part of the Parish of Kilfeenaghta which lies in the north and west of the river Ouganny were added to the Union	1,782	2,328	
	Total as Union now stands	143,339	74,135	28
SOUTH DUBLIN .	Total as in Sixth Annual Report.	44,608	182,767	33
	By order, dated 30th May, 1840, separating a portion of the Townland of Big Brittas from Tallaght Electoral Division	134	12	
	Total as Union now stands	44,474	182,755	33

STATEMENT of PROGRESS made in

1.	2.	3.	4.	5.	6.	7.
Name of Union.	Date of Declaration.	Date of Valuator's Appointment.	Number of Paupers provided for.	WORKHOUSE.		
				Loan.		Extent in Statute Measure.
				Date of Order to borrow for providing a Workhouse.	Amount to be Borrowed.	
Abbeyleix	Dec. 3, 1839 . .	March 28, 1840 .	500	June 24, 1840 . .	£. 7,000	A. R. P. 5 3 11
Antrim	May 13, 1840 . .	Aug. 6, 1840 . .	700	Nov. 7, 1840 . . .	7,600	6 0 13
Ardee	Aug. 21, 1839 . .	Sept. 22, 1840 . .	600	Aug. 20, 1840 . . .	6,600	5 3 24
Armagh	April 25, 1839 . .	Aug. 24, 1839 . .	1,000	Dec. 7, 1839 . . .	10,000	7 0 27
Athlone	April 3, 1839 . .	July 2, 1839 . .	900	Nov. 18, 1839 . . .	10,100	7 2 24
Athy	Jan. 16, 1841 . .		500	No order yet issued.		6 2 4
Bailieborough . . .	Nov. 20, 1839 . .	March 7, 1840 . .	600	April 16, 1840 . . .	7,400	6 0 0
Ballina	July 3, 1840 . . .	March 8, 1841 . .	1,200	March 22, 1841 . . .	12,000	8 0 15
Ballinasloe	June 6, 1839 . . .	Sept. 30, 1839 . .	1,000	Oct. 5, 1839	9,600	5 3 3
Ballinrobe	Nov. 7, 1839 . . .	Jan. 18, 1840 . . .	800	April 8, 1840	8,400	6 1 36
Ballycastle	April 11, 1840 . .	June 9, 1840 . . .	300	Sept. 28, 1840 . . .	5,300	5 3 28
Ballymena	May 13, 1840 . . .	Aug. 3, 1840 . . .	900	Nov. 14, 1840	9,000	6 0 4
Ballymoney	Jan. 18, 1840 . . .	April 6, 1840 . . .	800	Sept. 14, 1840 . . .	8,500	6 0 0
Ballyshannon	June 15, 1840 . .	Aug. 19, 1840 . .	500	No order yet issued.		Site
Balrothery	April 1, 1839 . . .	Sept. 18, 1839 . .	400	Aug. 30, 1839	5,900	5 1 74
Baltinglass	Nov. 21, 1839 . .	Feb. 13, 1840 . . .	500	June 6, 1840	6,800	7 2 11
Banbridge	Feb. 22, 1839 . . .	July 6, 1839 . . .	800	Nov. 14, 1839	8,000	5 1 11
Bandon	Feb. 12, 1839 . . .	July 23, 1839 . . .	900	Oct. 25, 1839	8,200	6 2 20
Bantry	Sept. 28, 1840 . .	Jan. 6, 1840 . . .	600	No order yet issued.		Site
Belfast	Dec. 21, 1838 . . .	June 3, 1839 . . .	1,000	May 27, 1839	12,000	12 0 0
Boyle	Aug. 20, 1839 . . .	Nov. 12, 1839 . . .	700	Jan. 21, 1840	8,300	6 0 0
Cahiriveen	Sept. 19, 1840 . .	Jan. 22, 1841 . . .	400	No order yet issued.		Site
Callan	March 27, 1839 . .	July 29, 1839 . . .	600	June 6, 1840	7,400	6 1 36
Carlow	Sept. 14, 1840 . .	Dec. 3, 1840 . . .	800	No order yet issued.		7 2 19
Carrickmacross . . .	Nov. 5, 1839 . . .	April 2, 1840 . . .	500	Aug. 24, 1840	6,600	5 3 2
Carrick-on-Shannon .	Aug. 24, 1839 . . .	Nov. 9, 1839 . . .	800	March 7, 1840	8,400	6 3 2
Carrick-on-Suir . . .	May 25, 1839 . . .	Aug. 12, 1839 . . .	500	April 14, 1840	6,200	6 3 12
Cashel	Jan. 30, 1839 . . .	June 10, 1839 . . .	600	Feb. 8, 1840	6,700	6 3 8
Castlebar	Nov. 9, 1839 . . .	Feb. 18, 1840 . . .	600	Aug. 31, 1840	7,900	7 0 0
Castleblaney	Nov. 8, 1839 . . .	Feb. 11, 1840 . . .	800	Aug. 29, 1840	8,100	8 1 20
Castlederg	May 7, 1839 . . .	Oct. 12, 1839 . . .	200	Oct. 3, 1839	2,600	3 1 34
Castlereagh	Sept. 14, 1839 . .	Dec. 16, 1839 . . .	1,000	Oct. 7, 1840	11,000	6 0 0
Cavan	Nov. 27, 1839 . . .	April 9, 1840 . . .	1,200	Aug. 24, 1840	13,400	9 0 0
Celbridge	Jan. 31, 1839 . . .	March 25, 1840 . .	400	June 10, 1839	5,800	5 0 0
Clifden	Aug. 17, 1840 . . .	Oct. 27, 1840 . . .	300	Dec. 29, 1840	4,500	4 3 17
Clogheen	Feb. 2, 1839 . . .	June 14, 1839 . . .	500	Oct. 15, 1839	6,200	6 0 31
Clones	Feb. 8, 1840 . . .	April 30, 1840 . .	600	Oct. 5, 1840	7,300	6 0 0
Clonmel	March 18, 1839 . .	{ Aug. 22, 1839 . . } { Oct. 17, 1839 . . }	600	April 13, 1840	2,300	House of
Coleraine	Nov. 28, 1839 . . .	Feb. 1, 1840 . . .	700	Aug. 17, 1840	9,000	6 3 20
Cookstown	Aug. 22, 1839 . . .	Nov. 25, 1839 . . .	600	April 6, 1840	6,300	6 1 6
Cootehill	Aug. 10, 1839 . . .	Dec. 11, 1839 . . .	800	Sept. 5, 1840	8,900	6 0 2
Cork	April 3, 1839 . . .	July 5, 1839 . . .	2,000	Jan. 11, 1840	16,800	12 0 0
Donegal	Nov. 7, 1840 . . .	Jan. 28, 1840 . . .	500	No order yet issued.		6 2 10
Downpatrick	Jan. 3, 1840 . . .	March 14, 1840 . .	1,000	July 25, 1840	11,000	11 1 36
Dublin (North) . . .	June 6, 1839 . . .	Sept. 7, 1839 . . .	2,000	{ Dec. 9, 1839 } { Sept. 19, 1840 . . . }	{ 5,600 } { 2,400 }	House of
„ „ Additional . . .				{ Oct. 10, 1839 . . . }	{ 7,000 }	
Dublin (South) . . .	June 6, 1839 . . .	{ Sept. 10, 1839 . . } { Sept. 12, 1839 . . }	2,000	{ Sept. 19, 1840 . . . }	{ 3,000 }	Found-
„ „ Additional . . .						
Drogheda	June 18, 1839 . . .	March 19, 1840 . .	800	Feb. 1, 1840	8,600	7 2 11
Dundalk	„ „ „	Sept. 23, 1839 . . .	800	April 22, 1840	7,400	8 1 17
Dungannon	July 20, 1839 . . .	Sept. 27, 1839 . . .	800	Aug. 10, 1840	8,000	6 0 0
Dungarvan	March 28, 1839 . .	Aug. 6, 1839 . . .	600	Nov. 30, 1839	8,300	4 3 29
Dumanway	Dec. 18, 1839 . . .	March 28, 1840 . .	400	May 2, 1840	6,500	6 0 0
Dunshaughlin	April 1, 1839 . . .	Oct. 2, 1839 . . .	400	Aug. 26, 1839	6,100	5 0 0
Edenderry	May 7, 1839 . . .	Oct. 15, 1839 . . .	600	Oct. 24, 1839	6,700	6 1 36

13.

the several UNIONS formed in IRELAND.

8.			9.			10.			11.			12.			13.			14.			15.		
WORKHOUSE.																							
Site.									Building.									Date of Declaring fit for the Reception of Paupers.		Date of Declaration of the First Rate.			
Purchase-Money.			Compensation to Occupying Tenant.			Annual Rent.			Date of Contract.			Date for Completion.			Amount of Contract.								
£.	s.	d.	£.	s.	d.	£.	s.	d.							£.	s.	d.						
546	4	5	130	0	0	6	12	8	June 16, 1840 .	Oct., 1841 . .	5,850	0	0										
									Nov. 9, 1840 .	March, 1842 .	5,580	0	0										
			50	0	0	18	4	4½	Aug. 4, 1840 .	Oct. 10, 1841 .	5,175	0	0										
236	12	2	10	0	0				Oct. 11, 1839 .	June, 1841 . .	7,200	0	0										
650	0	0	148	10	0				Nov. 1, 1839 .	March, 1841 .	7,500	0	0										
			Free gift.						No contract entered into.		5,600	0	0										
240	0	0							May 1, 1840 .	Sept. 30, 1841 .	6,000	0	0										
620	0	0							Oct. 16, 1840 .	April, 1842 .	9,400	0	0										
			117	19	2	10	13	9	Oct. 1, 1839 .	June 19, 1841 .	7,600	0	0										
			33	18	7				May 2, 1840 .	Sept., 1841 . .	7,000	0	0										
			35	0	0				Oct. 5, 1840 .	April, 1842 .	3,875	0	0										
577	13	9							Nov. 9, 1840 .	May, 1842 . .	6,600	0	0										
602	10	0	16	13	0				Sept. 3, 1840 .	Jan., 1842 . .	6,785	0	0										
457	16	0	settled.						No contract entered into.														
			50	0	0	16	13	7	Aug. 13, 1839 .	Sept., 1840 . .	4,945	0	0					Feb. 1, 1841.					
						23	10	3	May 29, 1840 .	"	5,750	0	0										
316	3	9	103	8	9				Sept. 2, 1839 .	March, 1841 .	6,300	0	0										
			138	0	0	13	18	3	Oct. 22, 1839 .	June, 1841 . .	6,600	0	0										
not settled.									No contract entered into.														
130	12	4				28	12	2	June 7, 1839 .	March, 1841 .	7,000	0	0					Jan. 1, 1841.		Dec. 22, 1840.			
						30	0	0	Feb. 8, 1840 .	"	6,885	14	0										
not settled.									No contract entered into.														
760	0	0							May 22, 1840 .	Sept., 1841 . .	5,500	0	0										
000	0	0				7	19	8½	Contract not signed.		9,000	0	0										
622	2	6				1	9	3	Sept. 21, 1840 .	Nov. 21, 1841 .	5,000	0	0										
						21	2	8	March 9, 1840 .	Sept., 1841 . .	7,050	0	0										
						47	14	0	Feb. 5, 1840 .	June, 1841 . .	5,168	0	0										
			250	0	0	34	0	0	Feb. 1, 1840 .	"	5,500	0	0										
									Aug. 23, 1840 .	Oct., 1841 . .	6,300	0	0										
340	11	10½							Sept. 21, 1840 .	Jan., 1842 . .	6,150	0	0										
Legal arrang			ements not						Sept. 2, 1839 .	Sept., 1840 . .	2,100	0	0					Feb. 20, 1841.		Feb. 12, 1841.			
15	7	6							Nov. 5, 1840 .	May, 1842 . .	8,485	0	0										
700	0	0							Jan. 5, 1841 .	July, 1842 . .	10,500	0	0										
600	0	0	300	0	0				July 6, 1839 .	Dec., 1840 . .	4,600	0	0										
300	0	0				6	0	0	Jan. 7, 1841 .	July, 1842 . .	3,600	0	0										
			34	4	0	12	1	0	Oct. 4, 1839 .	March, 1841 .	5,230	0	0										
342	7	6							Oct. 9, 1840 .	May, 1842 . .	5,750	0	0										
Industry.						23	1	6½	March 28, 1840 .	Sept., 1840 . .	1,505	11	4					Jan. 1, 1841.		Dec. 15, 1840.			
859	7	6				18	1	7½	Nov. 10, 1840 .	March, 1842 .	6,870	0	0										
									May 17, 1840 .	Sept., 1841 . .	5,250	0	0										
631	6	3	100	0	0				Sept. 1, 1840 .	March, 1842 .	7,360	0	0										
740	0	0				35	1	6	May 2, 1840 .	Sept., 1841 . .	12,800	0	0					Feb. 15, 1840		Dec. 30, 1839.			
260	0	0	84	0	0	18	12	4	Contract not signed.		5,785	0	0										
Legal arrang			ements not						Sept. 30, 1840 .	Nov., 1841 . .	7,500	0	0										
377	0	0							Nov. 27, 1839 .	Jan., 1840 . .	4,819	6	8					Mar. 25, 1840		Mar. 11, 1840			
Industry.						19	7	9	Oct. 17, 1839 .	"	5,608	18	9½					"		April 11, 1840			
ng Hospital.									Feb. 13, 1840 .	March, 1841 .	7,100	0	0							Feb. 18, 1841.			
			50	0	0	32	14	6	April 13, 1840 .	Sept., 1841 . .	5,690	0	0										
322	13	0							Oct. 20, 1840 .	Oct., 1841 . .	6,650	0	0										
						*24	0	0	Dec. 8, 1839 .	June, 1841 . .	6,480	0	0										
			220	0	0	24	13	0	May 2, 1840 .	Aug. 1841 . .	5,210	0	0										
300	0	0							Aug. 8, 1839 .	Dec. 1, 1840 .	4,938	0	0					Order about		Feb. 22, 1841			
250	0	0							Aug. 26, 1839 .	June, 1841 . .	5,300	0	0					to be issued.					
250	0	0	40	0	0																		

* This rent not payable while the land shall be used for workhouse purposes.

Statement of Progress made in

1.	2.	3.	4.	5.	6.	7.
Name of Union.	Date of Declaration.	Date of Valuator's Appointment.	Number of Paupers provided for.	WORKHOUSE.		
				Loan.		Extent in Statute Measures.
				Date of Order to borrow for providing a Workhouse.	Amount to be Borrowed.	
					£.	A. R. P.
Ennis.	June 27, 1839. .	Nov. 19, 1839 .	800	March 23, 1840. .	8,600	6 0 0
Enniscorthy . . .	Jan. 22, 1840. .	May 7, 1840 .	600	Sept. 21, 1840 . .	7,000	5 0 22
Enniskillen . . .	Aug. 10, 1840 .	Oct. 19, 1840 .	1,000	No order issued.		9 2 35
Ennistymon. . . .	Aug. 3, 1839 .	Oct. 28, 1839 .	600	July 3, 1840. . .	8,400	6 0 0
Fermoy	Feb. 23, 1839 .	Aug. 19, 1839 .	900	May 9, 1841 . . .	7,800	5 2 28
Galway	May 22, 1839 .	Sept. 18, 1839 .	1,000	Feb. 8, 1840. . .	11,300	7 3 38
Gorey	Dec. 14, 1839. .	Feb. 26, 1840. .	500	{ May 6, 1840 . . . } Amended July 25, 1840.	6,700	7 0 0
Gort	Aug. 20, 1839 .	Nov. 9, 1839 .	500	Feb. 3, 1840. . . .	6,500	7 1 12
Gortin	May 7, 1839 .	Oct. 14, 1839 .	200	Sept. 26, 1840 . .	3,600	3 0 19
Granard	May 30, 1840. .	Aug. 21, 1840. .	600	Nov. 21, 1840 . .	7,500	6 1 20
Inishowen	Sept. 18, 1840 .	Dec. 14, 1840 .	600	No order yet issued.		Site
Kanturk	Dec. 21, 1839. .	April 7, 1840 .	800	Nov. 18, 1840 . .	8,200	6 0 0
Kells	July 8, 1839 .	Nov. 22, 1839 .	600	Feb. 11, 1840 . . .	7,700	8 3 9
Kenmare	Sept. 21, 1840 .		500	No order yet issued.		Site
Kilkeel	July 29, 1839. .	Nov. 1, 1839 .	300	Jan. 24, 1840 . . .	5,300	7 2 32
Kilkenny	July 1, 1839 .	{ Sept. 28, 1839 . } Oct. 15, 1839 . . .	1,300	March 23, 1840. .	13,400	9 3 21
Killarney	Sept. 18, 1840 .	Jan. 20, 1841. .	800	No order yet issued.		Site
Kilmallock	Jan. 9, 1839 .	June 14, 1839. .	800	Aug. 20, 1839 . . .	8,800	7 0 0
Kilrush	July 23, 1839 .	Nov. 30, 1839 .	800	June 15, 1840 . . .	8,900	6 0 0
Kinsale	Jan. 30, 1839 .	Aug. 12, 1839 .	500	Nov. 2, 1839 . . .	7,000	6 0 0
Larne	May 13, 1840 .	Aug. 19, 1840 .	400	Nov. 12, 1840 . . .	5,800	5 0 37
Limerick	Dec. 20, 1838 .	June 6, 1839 .	1,600	Sept. 23, 1839 . .	12,900	11 1 14
Lisburn	Jan. 8, 1839 .	July 25, 1839 .	800	Sept. 27, 1839 . . .	8,300	6 0 0
Lismore	March 30, 1839 .	Aug. 14, 1839 .	500	Nov. 25, 1839 . . .	6,500	4 0 0
Lisnaskea	June 27, 1840 .	Sept. 19, 1840 .	500	Nov. 9, 1840 . . .	6,800	6 1 36
Listowel	March 27, 1840 .	June 3, 1840 .	700	Jan. 4, 1841 . . .	8,400	6 0 0
Londonderry . . .	Jan. 17, 1839 .	July 29, 1839 .	800	July 12, 1839 . . .	8,700	6 0 6
Longford	May 13, 1839 .	Aug. 19, 1839 .	1,000	Jan. 13, 1840 . . .	8,600	6 3 22
Loughrea	Sept. 5, 1839 .	Nov. 2, 1839 .	800	Dec. 11, 1839 . . .	8,700	6 2 2
Lowtherstown . .	Sept. 14, 1840 .	Nov. 18, 1840 .	400	Order not issued.		5 0 38
Lurgan	Jan. 16, 1839 .	July 6, 1839 .	800	{ July 13, 1839 . . } { July 25, 1839 . . }	7,900	6 0 0
Macroon	Dec. 20, 1839 .	March 11, 1840 .	600	Sept. 14, 1840 . . .	7,400	6 0 0
Magherafelt . . .	Nov. 25, 1839 .	Feb. 18, 1840 .	900	July 6, 1840 . . .	8,100	6 0 0
Mallow	March 5, 1839 .	July 5, 1839 .	700	Jan. 28, 1840 . . .	7,300	6 0 0
Manor Hamilton .	Aug. 30, 1839 .	Dec. 9, 1839 .	500	May 14, 1840 . . .	6,400	5 1 16
Midleton	Feb. 16, 1839 .	Aug. 19, 1839 .	800	Oct. 7, 1839 . . .	8,200	7 0 0
Mohill	Sept. 5, 1839 .	Jan. 20, 1840 .	700	June 30, 1840 . . .	8,000	6 1 2
Monaghan	Nov. 4, 1839 .	Feb. 22, 1840 .	900	April 24, 1840 . . .	8,700	7 2 2
Mountmelick . . .	Dec. 7, 1839 .	March 2, 1840 .	800	Sept. 19, 1840 . . .	8,300	6 0 0
Mullingar	Oct. 22, 1839 .	March 26, 1840 .	800	Aug. 8, 1840 . . .	9,400	10 2 11
Naas	Feb. 12, 1839 .	Sept. 12, 1839 .	550	July 17, 1839 . . .	6,500	5 1 14
Navan	June 25, 1839 .	Oct. 28, 1839 .	500	May 15, 1840 . . .	7,300	6 2 22
Nenagh	Feb. 9, 1838 .	Aug. 12, 1839 .	1,000	Feb. 24, 1840 . . .	9,900	7 0 0
Newcastle	Dec. 28, 1838 .	July 22, 1839 .	550	July 25, 1839 . . .	7,850	5 0 0
New Ross	March 23, 1840 .	June 5, 1840 .	900	Sept. 26, 1840 . . .	9,300	10 0 2
Newry	May 3, 1839 .	Aug. 8, 1839 .	1,000	Dec. 14, 1839 . . .	9,800	7 0 25
Newtown Ards . .	Sept. 3, 1839 .	Nov. 27, 1839 .	600	Feb. 21, 1840 . . .	6,700	8 1 8
Newtown Limavady.	Sept. 21, 1839 .	„	500	June 10, 1840 . . .	8,000	7 0 14

the several Unions in Ireland, &c.—continued.

8.			9.			10.			11.			12.			13.			14.			15.		
WORKHOUSE.																							
Site.									Building.									Date of Declaring fit for the Reception of Paupers.		Date of Declaration of the First Rate.			
Cost.																							
Purchase-Money.			Compensation to Occupying Tenant.			Annual Rent.			Date of Contract.			Date for Completion.			Amount of Contract.								
£.	s.	d.	£.	s.	d.	£.	s.	d.							£.	s.	d.						
151	6	0	166	4	0	26	0	0	March 14, 1840	June, 1841 . .	6,500	0	0										
630	0	0	Not settled						Nov. 3, 1840 . .	Dec., 1841 . .	5,600	0	0										
						21	0	0	Contract not signed.		8,750	0	0										
400	0	0							June 25, 1840 . .	Nov. 16, 1841 .	6,600	0	0										
232	16	3							April 6, 1840 . .	Sept. 1, 1840 . .	3,251	13	0										
									Aug. 21, 1840 . .	Sept., 1841 . .	8,162	11	5										
						22	12	9	April 17, 1840 .	April, 1841 . .	5,675	0	0										
						32	1	4	June 25, 1840 . .	Sept. 25, 1841 .	5,350	0	0										
200	0	0							Oct. 3, 1840 . .	Oct. 3, 1841 . .	2,689	0	0										
350	0	0							Nov. 4, 1840 . .	Feb. 4, 1842 . .	5,925	0	0										
not settled.									No contract entered into.														
Demised by the Earl of Egmont at a nominal rent.									July 25, 1840 . .	Oct., 1841 . .	6,800	0	0										
790	6	3							Feb. 19, 1840 . .	Sept., 1841 . .	5,970	0	0										
not settled.									No contract entered into.														
462	7	6	20	0	0	1	13	5½	Feb. 4, 1840 . .	March, 1841 . .	4,050	0	0										
650	0	0							April 13, 1840 .	Sept. 29, 1841 .	9,700	0	0										
not settled.									No contract entered into.														
525	0	0	62	12	11				Sept. 20, 1839 .	Sept., 1840 . .	7,000	0	0				Feb. 18, 1841.	Dec. 17, 1840					
750	0	0							June 8, 1840 . .	Sept., 1841 . .	6,800	0	0										
100	0	0				16	10	10	Oct. 22, 1839 . .	March, 1841 . .	5,900	0	0										
477	5	0							Contract not signed.		4,989	0	0										
			70	0	0	70	0	0	Sept. 16, 1839 .	June, 1841 . .	10,000	0	0				Order about to be issued.	Sept. 5, 1840.					
700	0	0	42	0	0				June 7, 1839 . .	Sept., 1840 . .	6,200	0	0				Jan. 1, 1841 .	Dec. 15, 1840					
336	0	0				10	0	0	Nov. 11, 1839 .	June, 1841 . .	5,500	0	0										
444	0	0							Oct. 26, 1840 . .	Oct., 1841 . .	5,443	0	0										
762	5	10							Contract not signed.		5,980	0	0										
			20	0	0	35	6	6	June 24, 1839 .	Sept., 1840 . .	6,780	0	0				Nov. 10, 1840	Oct. 14, 1840.					
						12	13	0	Jan. 13, 1840 .	June, 1841 . .	7,000	0	0										
547	19	0	150	0	0				Nov. 26, 1839 .	„	6,960	0	0										
									Contract not signed		4,950	0	0										
405	0	0	45	16	3				Dec. 23, 1839 .	Sept., 1840 . .	6,130	0	0				Jan. 1, 1841.	Feb. 12, 1841					
500	0	0							Sept. 5, 1840 .	Sept., 1841 . .	5,890	0	0										
			40	0	0			Site demised at a nominal rent by the Salters' Company.	June 13, 1840 .	Oct., 1841 . .	6,600	0	0										
			50	0	0	3	0	0	Feb. 4, 1840 . .	June, 1841 . .	6,090	0	0										
			12	5	6	11	10	11	May 9, 1840 . .	Sept., 1841 . .	5,372	0	0										
Free gift.			19	7	6	15	10	0	July 20, 1839 .	Dec. 1840 . .	6,853	0	0										
33 15 4									June 29, 1840 .	Oct., 1841 . .	6,700	0	0										
790 15 7			67	19	4				May 4, 1840 . .	July, 1841 . .	6,350	0	0										
						37	1	0	Aug. 18, 1840 .	Feb., 1842 . .	6,915	0	0										
634 1 3			115	0	0				July 29, 1840 .	Jan., 1842 . .	7,250	0	0										
						26	12	7½	July 2, 1839 . .	Dec., 1840 . .	5,550	0	0										
433 10 10			80	0	0				July 30, 1840 .	Nov. 30, 1841 .	5,700	0	0										
						50	0	0	Contract not signed.		8,320	0	0										
250 0 0									Oct. 28, 1839 .	Dec., 1840 . .	6,680	0	0				Feb. 18, 1841	Jan. 12, 1841.					
			150	0	0	43	6	3	Nov. 10, 1840 .	Feb., 1842 . .	7,600	0	0										
518 18 1½			453	5	0				Dec. 17, 1839 .	June, 1841 . .	7,100	0	0										
830 0 0									Feb. 22, 1840 .	„	4,835	0	0										
708 15 0									June 18, 1840 .	Aug. 18, 1841 .	5,982	0	0										

Statement of Progress made

1.	2.	3.	4.	5.	6.	7.
Name of Union.	Date of Declaration.	Date of Valuator's Appointment.	Number of Paupers provided for.	WORKHOUSE.		
				Loan.		
				Date of Order to borrow for providing a Workhouse.	Amount to be Borrowed.	Extent in Statute Measure.
					£.	A. R. P.
Oldcastle	Jan. 6, 1840 . .	April, 24, 1840 .	600	Sept. 14, 1840 . .	7,700	7 1 6
Omagh	May 9, 1839 . .	Sept. 3, 1839 . .	800	Feb. 1, 1840 . . .	7,900	6 0 0
Parsonstown . . .	May 8, 1839 . .	Aug. 13, 1839 . .	800	Dec. 21, 1839 . .	8,700	6 3 5
Rathdown	Aug. 8, 1839 . .	Nov. 2, 1839 . .	600	Jan. 25, 1840 . .	7,600	8 0 0
Rathdrum	Sept. 25, 1839 .	Dec. 28, 1839 . .	600	June 25, 1840 . .	7,800	5 1 34
Rathkeale	Dec. 27, 1838 . .	Aug. 7, 1839 . .	660	{ July 19, 1839 . . }	8,100	6 0 0
Roscommon	Sept. 13, 1839 .	Dec. 14, 1839 . .	900	{ Aug. 25, 1839 . . }		
Roscrea	May 8, 1839 . .	Aug. 17, 1839 . .	700	Aug. 14, 1840 . .	9,000	7 1 6
Scariff	July 25, 1839 . .	Nov. 4, 1839 . .	600	July 6, 1840 . . .	8,600	6 0 0
Shillelagh	July 12, 1839 . .	Nov. 14, 1839 . .	400	April 4, 1840 . . .	7,800	6 0 0
Skibbereen	Jan. 21, 1839 . .	Sept. 17, 1839 . .	800	May 20, 1840 . . .	6,300	6 1 36
Sligo	July 12, 1839 . .	Oct. 22, 1839 . .	1,200	Aug. 24, 1839 . .	8,300	6 0 0
Strabane	April 8, 1839 . .	Sept. 12, 1839 . .	800	Jan. 17, 1840 . . .	11,000	9 0 0
Stranorlar	Dec. 10, 1840 . .		400	Nov. 2, 1839 . . .	8,300	9 1 11
Swineford	April 2, 1840 . .	Aug. 6, 1840 . .	700	Order not issued		
Thurles	March 28, 1839 .	July 8, 1839 . . .	700	March 25, 1841 . .	8,400	6 0 0
Tipperary	Jan. 30, 1839 . .	June 1, 1839 . . .	700	June 22, 1840 . . .	8,100	6 2 0
Tralee	March 30, 1840 .	Aug. 4, 1840 . . .	1,000	Sept. 13, 1839 . .	7,500	6 0 0
Trim	May 22, 1839 . .	Sept. 27, 1839 . .	500	July 13, 1840 . . .	10,200	10 0 0
Tuam	Sept. 19, 1839 .	Jan. 29, 1840 . .	800	Dec. 23, 1839 . . .	7,300	6 1 36
Tullamore	Sept. 16, 1839 .	April 7, 1840 . .	700	June 20, 1840 . . .	8,400	7 1 3
Waterford	April 20, 1839 .	Aug. 5, 1839 . . .	900	April 15, 1840 . .	7,900	6 1 7
Westport	July 13, 1840 . .	Oct. 21, 1840 . .	1,000	Oct. 16, 1839 . . .	10,400	6 0 25
Wexford	June 10, 1840 .	Aug. 29, 1840 . .	600	Nov. 26, 1840 . .	9,800	7 1 6
				Jan. 4, 1841 . . .	6,900	7 0 0

several Unions of Ireland, &c.—continued.

8.			9.			10.			11.			12.			13.			14.			15.		
WORKHOUSE.																							
Site.									Building.									Date of Declaring fit for the Reception of Paupers.			Date of Declaration of the First Rate.		
Cost.																							
Purchase-Money.			Compensation to Occupying Tenant.			Annual Rent.			Date of Contract.			Date for Completion.			Amount of Contract.								
£.	s.	d.	£.	s.	d.	£.	s.	d.							£. s. d.								
562	10	0	42	13	2				Sept. 3, 1840 .			Dec. 3, 1841 .			5,975 0 0			Feb. 18, 1841					
						30	0	0	Jan. 29, 1840 .			March, 1841 .			6,557 0 0								
15	16	0				8	4	6	Jan. 15, 1840 .			June, 1841 .			6,900 0 0								
						49	12	9	July 21, 1840 .			March, 1841 .			6,500 0 0								
						10	18	6	June 16, 1840 .			Sept., 1841 .			6,600 0 0								
550	0	0							Oct. 28, 1839 .			Dec., 1840 .			6,686 0 0								
			12	0	0	48	12	7	Oct. 3, 1840 .			Dec. 31, 1841 .			7,500 0 0								
504	0	0	100	0	0				Aug. 3, 1840 .			June, 1841 .			6,700 0 0								
00	0	0							April 30, 1840 .			Sept., 1841 .			6,400 0 0								
50	0	0				8	0	0	June 20, 1840 .						5,300 0 0								
						9	0	0	Aug. 12, 1839 .			June, 1841 .			7,083 0 0								
						50	0	0	Jan. 11, 1840 .			Sept., 1841 .			9,100 0 0								
Free gift.			60	0	0				Nov. 4, 1839 .			June, 1841 .			6,885 0 0								
bled.									No contract entered into.														
						18	0	0	Oct. 16, 1840 .			Feb. 1842 .			7,100 0 0								
000	0	0							July 6, 1840 .			June, 1841 .			5,840 0 0								
			150	0	0	25	4	0	Aug. 12, 1839 .			Sept., 1840 .			6,240 0 0								
						62	0	0	July 30, 1840 .			Jan., 1842 .			8,557 0 0								
550	0	0	60	0	0				Dec. 14, 1839 .			March, 1841 .			5,750 0 0								
000	0	0				10	1	11	July 2, 1840 .			June, 1841 .			6,700 0 0								
585	0	0	100	0	0				April 13, 1840 .						5,950 0 0								
222	10	10							Oct. 10, 1839 .			Feb., 1841 .			7,850 0 0			Mar. 15, 1841					
						14	3	6	Oct. 29, 1840 .			April, 1842 .			7,800 0 0			Nov. 6, 1840.					
						58	16	0	Not signed.			Jan. 1, 1842 .			5,780 0 0								

No. 14.—TABLE showing the Number of CONTESTS in the 99 UNIONS in which there were ELECTIONS of GUARDIANS in March, 1841.

Unions.	Electoral Divisions.	Election Contests in 1841.	Unions.	Electoral Divisions.	Election Contests in 1841.
Abbeyleix	11	4	Gort	10	none.
Ardee	13	2	Gortin	13	none.
Armagh	25	none.	Kanturk	14	4
Athlone	19	5	Kells	14	none.
Bailieborough	11	none.	Kilkeel	10	none.
Ballinasloe	22	none.	Kilkenny	22	2
Ballinrobe	14	5		& 3 wards	
Ballymoney	22	none.	Kilmallock	22	5
Balrothery	12	1	Kilrush	13	7
Baltinglass	11	1	Kinsale	16	6
Banbridge	23	none.	Limerick	17	9
Bandon	23	none.		& 5 wards.	
Belfast	12	none.	Lisburn	27	none.
	& 5 wards.		Lismore	9	none.
Boyle	16	2	Londonderry	22	3
Callan	13	none.	Longford	19	6
Carrickmacross	14	none.	Loughrea	15	none.
Carrick-on-Shannon	15	4	Lurgan	19	none.
Carrick-on-Suir	13	1	Macroom	16	2
Cashel	17	7	Magherafelt	25	1
Castlebar	10	5	Mallow	13	2
Castleblayney	18	2	Manorhamilton	10	1
Castlederg	14	1	Midleton	21	1
Castlerea	18	none.	Mohill	13	none.
Cavan	23	2	Monaghan	21	1
Celbridge	15	none.	Mountmelick	16	3
Clogheen	12	1	Mullingar	26	2
Clones	8	2	Naas	23	4
Clonmell	10	2	Navan	12	1
Coleraine	20	none.	Nenagh	25	4
Cookstown	16	4	Newcastle	13	3
Cootehill	12	1	Newry	23	1
Cork	14	7	Newtownards	16	2
	& 12 wards		Newtown Limavady	19	2
Downpatrick	24	1	Oldcastle	13	1
Drogheda	12	3	Omagh	29	8
	& 2 wards		Parsonstown	21	3
Dublin, North	9	7	Rathdown	10	2
	& 6 wards		Rathdrum	12	none.
Dublin, South	8	7	Rathkeale	19	6
	& 9 wards		Roscommon	18	2
Dundalk	19	2	Roscrea	19	3
	& 4 wards		Scariff	10	4
Dungannon	19	2	Shillelagh	19	6
Dungarvan	15	3	Skibbereen	20	4
Dunmanway	7	2	Sligo	23	8
Dunshaughlin	12	2		& 3 wards.	
Edenderry	17	1	Strabane	24	3
Ennis	18	7	Thurles	21	3
Enniscorthy	14	none.	Tipperary	20	5
Ennistymon	13	4	Trim	11	none.
Fermoy	22	1	Tuam	13	3
Galway	12	9	Tullamore	15	4
	& 5 wards		Waterford	25	7
Gorey	10	none.		& 5 wards.	

No. 15.—AN ACCOUNT of the EXPENDITURE upon the RELIEF of the POOR, and of the Total Number of Paupers relieved in each Union which had received Paupers in Ireland, during the Year ended on the 1st January, 1841.

Name of Union.	Date of opening the Workhouse.	Expenditure upon the Relief of the Poor.	Total number of Paupers Relieved.		
			Admitted and Born in Workhouse.	Discharged and Died in Workhouse.	Remaining on 1st Jan. 1841.
Cork	15th Feb. 1840.	£. s. d. 12,453 8 0	4,452	3,211	1,549
North Dublin	25th March, 1840.	10,407 12 7½	2,529	928	1,601
South Dublin	12,732 3 8½	3,252	1,265	1,987	
Londonderry	10th Nov. 1840.	1,464 4 5	369	38	331

APPENDIX (F.)

CONTAINING

AN ACCOUNT of MONEY LEVIED and EXPENDED for the RELIEF and MAINTENANCE of the POOR in each UNION and PARISH not united under the POOR LAW AMENDMENT ACT, in *England and Wales*, for the Year ended on the 25th March, 1840, distinguishing the Money Expended for the Relief of the Poor; Law Charges; Payments for or towards County Rate; Payments under the Registration and Parochial Assessments' Acts; and the Money Expended for all other Purposes.

UNIONS AND SINGLE PARISHES UNDER BOARDS OF GUARDIANS, UNDER THE POOR LAW AMENDMENT ACT.

NOTE.—In pursuance of the Orders of the Commissioners, an Account of the Expenditure of *each Parish* in the several Unions, is published within the Parish to which it relates, under the direction of the Board of Guardians. The Commissioners have, under these circumstances, considered that the publication of the Total Amounts of the Expenditure for *each Union* would suffice for all general purposes. Where the information as to the expenditure of any particular Parish is required for any public purpose, reference may be made to the Returns, which are bound and kept as a record at the Poor Law Commission Office.

N.B. The following Unions have omitted to furnish the Commissioners with Returns at the date when the Account was closed, they have caused the Receipts and Expenditure to be estimated from the Returns of the previous year, assuming that the same rate of increase or decrease took place in these Unions, as in those of the respective Counties, from which Returns have been received.

Battle,
Bicester,
Brackley,
Chard,
Cookham,

Dulverton,
Langport,
London, City of,
Petworth,

Sturminster,
Wakefield,
Williton,
Wycombe.

Since the account was sent to press, the Returns from the Langport and Petworth Unions have been received, and are here printed.

NAMES OF UNIONS.	Amount of Money levied by Assessment.	Received from all other Sources, in Aid of Poor Rate.	Total Amount of Money Received.	Expended in Relief, &c., of the Poor.	Expended in Law Charges.	Payments towards the County Rate.	Payments on Account of the Registration Act.		Expenses under the Parochial Assessments' Act.	Money Expended for all other Purposes.	Total Parochial Rates, &c., Expended.	Expended in Medical Relief included in the Amount Expended for the Relief of the Poor.
							Fees to Clergymen and Registrars.	Outlay for Register Offices, Books, Forms, and other Incidental Expenses.				
Aberayron	£. s. 4,378 14	£. s. 11 8	£. s. 4,390 2	£. s. 4,033 10	£. s. 3 0	£. s. 403 4	£. s. 32 14	£. s. 21 6	£. s. 35 4	£. s. 113 3	£. s. 4,620 15	£. s. 69 5
Abergavenny	6,632 14	292 9	6,925 3	4,766 9	83 10	1,847 11	176 10	21 6	..	427 6	7,322 12	141 14
Aberystwith	6,181 13	66 6	6,247 19	4,898 14	35 17	910 19	57 18	..	..	596 9	6,499 17	151 14
Abingdon	10,939 1	195 0	11,134 1	8,289 10	12 5	1,140 1	59 13	30 3	145 9	200 7	9,877 8	411 0
Albans, St.	6,941 15	14 0	6,955 15	4,111 3	23 16	4,604 0	56 2	..	..	92 14	8,887 15	186 13
Alcester	7,481 14	201 17	7,683 11	4,851 8	50 12	1,283 10	60 15	20 15	.. 4	757 3	7,003 8	133 8
Alderbury	8,944 9	56 15	9,001 4	7,400 12	35 7	624 12	41 6	32 7	..	245 3	8,453 19	309 18
Alnwick	6,145 3	174 2	6,319 5	5,142 8	115 8	928 14	43 12	..	..	176 14	6,439 3	127 10
Alresford	5,863 14	165 12	6,029 6	4,457 10	23 17	561 9	18 19	..	..	710 18	5,772 13	139 6
Alston-with-Garrigill	1,648 6	67 5	1,715 11	1,088 5	..	135 8	23 10	7 0	..	287 15	1,541 18	24 0
Alton	6,461 7	138 3	6,599 10	5,424 8	51 0	820 6	33 18	0 1	..	231 12	6,561 5	272 10
Altrincham	9,060 9	665 3	9,725 12	8,262 9	23 6	1,136 16	86 2	..	148 17	413 4	9,921 17	275 0
Amersham	10,103 4	16 16	10,120 0	8,059 15	151 6	660 8	46 4	..	28 13	222 9	9,288 12	349 2
Amesbury	4,644 15	35 4	4,679 19	4,100 11	6 0	611 14	23 0	..	62 1	58 14	4,828 19	201 0
Amptill	8,221 13	136 10	8,358 3	6,266 10	73 3	761 12	51 6	0 1	86 1	166 17	7,381 10	223 3
Andover	11,049 17	121 19	11,171 16	9,636 12	69 0	1,758 1	56 7	..	..	280 7	11,886 8	477 16
Anglesey	14,704 5	166 12	14,870 17	12,679 10	98 12	1,510 4	92 12	..	..	350 3	14,731 1	258 7
Asaph, St.	12,969 19	110 12	13,080 11	10,698 15	36 4	1,197 17	51 19	..	..	551 3	12,548 8	293 13
Ashby-de-la-Zouch	8,053 18	147 9	8,201 7	5,711 10	97 1	1,263 14	83 17	12 10	80 0	887 17	8,123 19	230 0
Ashford, East	7,682 1	66 1	7,748 2	6,576 16	26 3	657 17	27 5	..	82 0	288 1	7,658 2	274 15
Ashford, West	6,678 2	1,247 12	7,925 14	6,481 3	48 11	655 3	31 18	..	127 9	142 18	7,549 4	229 10
Ashton-under-Lyne	10,894 0	2,500 2	13,394 2	8,016 9	298 5	2,308 1	378 13	62 2	59 11	2,116 19	13,179 2	184 2
Aston	9,111 0	351 11	9,462 11	5,545 10	438 11	1,480 1	155 12	1 4	..	1,440 10	8,060 4	254 4
Atcham	7,143 18	51 19	7,195 17	4,318 4	52 9	1,444 11	50 2	..	307 12	183 14	6,356 12	283 1
Atherstone	5,105 9	74 18	5,180 7	4,426 0	183 9	524 8	27 15	30 16	..	97 10	5,289 18	116 1
Auckland	4,026 7	79 3	4,105 10	3,155 4	48 7	758 13	63 13	..	..	181 3	4,207 0	70 0
Austel, St.	11,397 0	72 9	11,469 9	7,918 6	116 10	706 14	88 5	..	..	513 1	9,342 16	160 0
Axbridge	12,245 7	270 5	12,515 12	10,968 14	39 5	1,605 10	84 13	10 0	20 0	289 2	13,017 4	457 4
Axminster	11,568 0	105 5	11,673 5	9,995 8	228 13	1,011 3	49 18	..	..	979 12	11,557 14	324 0

Aylsham.	13,582	1	342	8	13,924	9	9,563	5	26	10	1,280	13	62	8	..	280	12	1,067	15	12,281	3	300	0
Bakewell.	7,446	16	587	1	8,083	17	6,011	12	69	11	1,395	9	59	15	..	5	9	398	0	7,939	16	156	3
Bala.	3,323	10	3	3	3,326	13	3,062	17	..	..	311	2	40	4	4	..	..	10	4	3,428	17	65	0
Banbury.	16,738	9	392	8	17,130	17	14,028	14	212	10	2,257	2	85	7	21	159	17	163	12	16,928	6	455	0
Bangor and Beaumaris.	7,609	16	27	5	7,637	1	5,871	19	30	17	737	2	73	3	..	..	..	477	12	7,190	13	140	0
Barnet.	8,463	13	110	15	8,574	8	5,525	6	66	4	1,106	13	30	17	..	..	..	1,551	14	8,280	14	142	2
Barnstaple.	11,796	5	103	15	11,900	0	9,815	18	17	12	1,332	0	89	7	..	..	..	269	6	11,524	3	432	2
Barrow-upon-Soar.	8,175	4	81	6	8,256	10	6,117	16	18	17	1,274	5	64	18	..	16	16	155	11	7,648	3	198	14
Basford.	17,241	16	591	2	17,832	18	9,830	6	129	7	3,772	10	178	6	..	..	..	1,920	13	15,831	2	386	17
Basingstoke.	11,138	17	229	16	11,368	13	9,198	6	63	0	1,306	14	40	11	..	..	5	251	2	11,029	18	428	19
Bath.	25,133	1	395	7	25,528	8	13,968	18	388	6	10,592	11	198	17	2	..	..	1,453	15	26,604	14	427	0
*Battle.	8,150	0	501	0	8,651	0	7,510	0	127	0	398	0	56	0	..	74	0	446	0	8,611	0	247	15
Beaminster.	9,162	6	278	9	9,440	15	7,845	0	69	4	945	3	44	10	..	108	0	438	7	9,450	4	320	0
Bedale.	2,883	12	162	0	3,045	12	2,598	18	4	9	252	0	19	17	..	..	..	210	8	3,085	12	82	5
Bedford.	14,270	2	219	8	14,489	10	10,532	2	23	0	1,985	8	100	3	..	167	9	204	2	13,012	4	299	14
Bedminster.	11,907	1	210	19	12,118	0	8,967	19	170	15	680	16	121	12	..	15	0	548	5	10,504	7	587	6
Belford.	2,487	17	18	16	2,506	13	2,094	7	76	17	385	15	14	15	..	..	..	43	18	2,623	2	30	0
Bellingham.	3,076	3	62	4	3,138	7	2,619	14	1	13	453	17	15	19	..	..	..	40	10	3,131	13	20	5
Belper.	9,276	10	233	4	9,509	14	6,438	12	83	18	1,757	16	174	7	28	11	23	511	19	9,018	18	215	0
Berkhamstead.	5,590	4	143	11	5,733	15	3,967	13	..	..	376	5	39	18	..	102	14	108	0	4,594	10	177	15
Bermondsey.	15,621	10	192	12	15,814	2	11,101	18	36	10	1,248	7	107	11	1	19	69	3,714	2	16,279	9	235	0
Berwick-on-Tweed.	8,237	6	202	4	8,439	10	7,155	16	133	11	1,279	18	58	18	18	3	..	148	5	8,794	11	120	0
Bethnal Green.	15,603	16	143	17	15,747	13	10,367	19	82	17	1,393	8	276	19	36	12	..	3,526	6	15,684	1	225	15
Beverley.	6,950	1	217	2	7,167	3	4,999	9	168	1	895	7	50	3	29	18	16	99	9	6,259	3	200	0
*Bicester.	6,992	0	..	..	6,992	0	4,918	0	28	0	997	0	..	..	..	..	..	145	0	6,131	0	20	11
Bideford.	6,615	1	59	18	6,674	19	6,192	14	3	0	669	17	58	13	20	1	28	194	5	7,167	6	269	3
Biggleswade.	9,767	19	103	14	9,871	13	7,778	8	22	16	909	15	66	1	..	75	13	223	7	9,076	0	232	2
Billericay.	6,523	1	194	8	6,717	9	4,911	0	232	14	842	14	35	5	..	..	..	445	8	6,467	1	297	15
Billesdon.	4,167	2	132	11	4,299	13	2,867	15	1	7	1,110	2	19	9	..	..	..	100	3	4,098	16	95	0
Bingham.	4,172	19	36	15	4,209	14	2,482	15	..	..	1,510	2	48	18	..	..	..	287	18	4,329	13	147	10
Bishop's Stortford.	12,166	19	204	11	12,371	10	10,511	6	20	9	959	18	44	12	18	0	75	515	14	12,145	11	582	16
Blaby.	6,555	3	44	9	6,599	12	4,924	18	57	17	988	18	45	0	17	19	65	93	16	6,193	13	200	0
Blackburn.	11,091	7	522	6	11,613	13	7,164	16	112	18	2,449	19	279	12	..	548	17	1,013	10	11,569	12	305	0
Blandford.	7,591	3	169	7	7,760	10	6,777	19	16	5	782	15	38	16	..	26	6	133	6	7,775	7	280	0
Blean.	6,574	10	92	15	6,667	5	4,297	12	2	18	826	8	34	16	..	413	13	174	17	5,750	4	130	0

* Estimated from Returns of previous year.

NAMES OF UNIONS.	Amount of Money levied by Assessment.	Received from all other Sources, in Aid of Poor Rate.	Total Amount of Money Received.	Expended in Relief, &c., of the Poor.	Expended in Law Charges.	Payments for or towards the County Rate.	Payments on Account of the Registration Act.		Expenses under the Parochial Assessments' Act.	Money Expended for all other Purposes.	Total Parochial Rates, &c., Expended.	Expended in Medical Relief included in the Amount Expended for the Relief of the Poor.
							Fees to Clergymen and Registrars.	Outlay for Register Offices, Books, Forms, and other Incidental Expenses.				
Blofield	£. 6,536 13	£. 86 9	£. 6,623 2	£. 5,129 15	£. 7 9	£. 759 19	£. 28 1	£. . .	£. 181 11	£. 165 17	£. 6,272 12	£. 150 0
Blything	13,338 0	140 5	13,478 5	10,382 16	22 5	1,995 1	77 1	..	84 1	994 5	13,555 9	340 0
Bodmin	7,677 4	385 10	8,062 14	6,059 5	269 1	1,060 8	56 16	..	5 0	194 12	7,645 2	178 18
Bolton	18,550 3	512 1	19,062 4	13,810 15	365 6	3,797 13	435 10	12 6	..	2,010 15	20,432 5	261 16
Boote	1,774 0	97 8	1,871 8	1,378 0	1 6	358 18	14 17	..	..	64 2	1,817 3	42 0
Bosmere and Claydon	10,087 13	185 14	10,273 7	7,388 10	18 12	1,377 4	52 7	14 17	180 7	546 4	9,578 1	318 0
Boston	13,447 5	208 17	13,656 2	9,488 12	245 3	3,166 0	99 14	..	56 3	356 0	13,411 12	300 0
Boughton, Great	9,437 2	141 8	9,578 10	8,010 10	77 2	1,313 14	41 4	21 9	38 6	311 1	9,813 6	180 0
Bourn	6,786 17	993 12	7,780 9	5,937 15	54 19	1,491 9	56 0	..	90 14	234 14	7,865 11	222 13
*Brackley	4,890 0	..	4,890 0	4,794 0	44 0	459 0	..	..	195 0	113 0	5,605 0	193 0
Bradfield	9,447 4	180 5	9,627 9	7,981 5	73 18	1,214 14	45 12	1 2	352 17	38 4	9,707 12	270 17
Bradford (Wilts)	9,255 15	63 12	9,319 7	7,426 6	10 1	467 10	32 8	..	262 11	654 15	8,853 11	200 0
Bradford (West York)	23,062 8	599 16	23,662 4	14,877 8	625 18	3,085 0	462 4	55 11	493 17	1,875 1	21,474 19	426 5
Braintree	12,487 9	567 7	13,054 16	11,617 19	67 13	484 9	51 18	42 5	23 15	344 16	12,632 15	521 0
Brampton	2,965 9	147 0	3,112 9	2,191 12	60 7	534 8	42 1	..	..	84 17	2,913 5	38 0
Brecknock	8,853 4	139 6	8,992 10	7,290 17	35 9	1,243 18	39 1	..	..	237 13	8,846 18	283 2
Brentford	16,685 14	498 18	17,184 12	13,080 17	245 17	4,537 4	97 6	18 3	156 13	1,192 10	19,328 10	395 14
Bridge	6,111 9	25 10	6,136 19	4,256 2	43 10	785 17	32 15	..	221 10	123 5	5,462 19	124 5
Bridgend and Cowbridge	6,528 17	49 10	6,578 7	5,315 15	12 2	1,076 0	59 13	..	..	91 0	6,554 10	180 0
Bridgewater	15,852 18	248 5	16,101 3	11,134 18	344 2	1,513 3	89 14	..	156 11	132 11	13,370 19	449 10
Bridgnorth	5,556 4	91 5	5,647 9	3,563 0	25 10	1,309 3	25 12	..	100 14	301 9	5,325 15	210 10
Bridlington	4,249 0	185 6	4,434 6	3,712 6	139 3	490 4	37 2	10 1	..	55 0	4,443 16	86 4
Bridport	7,841 11	163 13	8,005 4	6,373 6	29 18	786 14	49 10	..	110 6	132 9	7,482 3	201 7
Brixworth	9,278 4	78 7	9,356 11	7,780 16	84 1	796 8	39 13	..	139 0	408 5	9,248 3	282 1
Bromley	7,578 9	225 3	7,803 12	5,445 17	54 6	846 11	33 5	..	199 1	1,095 13	7,674 13	279 10
Bromsgrove	9,301 0	341 9	9,642 9	6,893 8	18 13	2,274 3	64 7	..	20 0	168 3	9,438 14	190 0
Bromyard	5,400 0	312 2	5,712 2	4,597 14	25 4	662 9	29 4	..	141 0	71 11	5,527 2	133 0
Buckingham	9,630 11	81 0	9,711 11	8,435 16	91 17	1,215 13	46 11	18 15	72 12	284 13	10,165 7	236 14
Builth	4,504 16	46 10	4,551 6	3,526 18	33 9	685 14	26 5	4 18	..	62 17	4,340 1	53 19

Burton-on-Trent	10,552	9	503	13	11,056	2	7,331	4	21	5	2,025	7	84	4	..	24	2	75	0	721	3	10,258	3	381	3
Bury	13,056	2	933	6	13,989	8	7,862	15	134	8	3,216	19	241	5	186	17	1,618	17	13,285	3	170	13
Caistor	8,692	19	405	16	9,098	15	6,542	8	166	3	1,842	8	94	17	77	16	1,143	14	9,867	6	200	0
Calne	5,176	17	78	5	5,255	2	4,615	10	728	18	23	12	54	15	5,422	15	167	12
Camberwell	13,148	4	215	1	13,363	5	6,191	13	56	1	2,250	0	97	17	0	16	3,994	6	12,590	13	264	0
Cambridge	14,473	9	763	3	15,236	12	10,820	18	421	6	3,008	1	70	10	1,055	15	15,376	10	219	2
Camelford	2,985	8	4	1	2,989	9	2,597	18	72	13	384	19	21	10	88	6	3,165	6	51	10
Cardiff	12,320	7	278	3	12,598	10	9,824	4	34	13	1,867	17	108	16	516	4	12,351	14	220	0
Cardigan	6,718	10	36	8	6,754	18	6,122	7	12	10	553	12	63	14	8	9	174	7	6,934	19	140	0
Carlisle	7,942	6	370	4	8,312	10	5,873	3	4	1	1,162	5	52	15	446	15	7,538	19	80	0
Carmarthen	15,943	14	148	18	16,092	12	12,422	10	138	1	2,508	12	105	9	10	1	190	0	527	7	15,902	0	265	13	
Carnarvon	9,268	11	397	17	9,666	8	6,978	11	96	18	1,072	7	85	7	..	..	38	17	921	1	9,193	1	192	14
Castle Ward	5,248	2	82	11	5,330	13	4,061	6	115	5	960	13	39	13	18	1	..	..	60	13	5,255	11	87	1
Catherington	1,769	9	23	8	1,792	17	1,407	19	..	..	148	11	5	17	10	18	55	0	20	4	1,648	9	60	0
Caxton and Arrington	5,767	13	16	11	5,784	4	5,204	2	..	..	365	14	..	..	..	..	..	..	295	5	5,865	1	219	2
Cerne	4,301	15	79	19	4,381	14	3,558	14	52	18	648	15	22	3	0	18	..	..	115	12	4,399	0	174	0
Chailey	4,838	10	176	16	5,015	6	4,211	0	3	3	226	3	22	1	1	12	32	19	196	1	4,692	19	175	15	
Chapel-en-le-Frith	3,253	1	67	10	3,320	11	2,218	9	66	14	625	19	30	5	..	..	..	..	216	6	3,157	13	38	8
*Chard	8,642	0	33	0	8,675	0	7,457	0	43	0	641	0	76	0	..	..	..	..	99	0	8,316	0	351	0
Cheadle	4,825	12	43	18	4,869	10	3,724	2	84	17	808	9	55	14	2	0	241	2	211	8	5,127	12	129	2	
Chelmsford	19,838	7	458	15	20,297	2	16,467	2	502	17	1,398	3	72	12	..	..	254	15	442	1	19,137	10	1209	2
Cheltenham	7,450	13	201	10	7,652	3	6,622	5	10	19	1,061	18	106	15	19	1	227	0	636	3	8,684	1	163	6	
Chepstow	6,423	17	97	17	6,521	14	4,659	5	55	4	1,408	17	51	15	10	0	14	0	292	16	6,491	17	310	13	
Chertsey	8,713	2	92	18	8,806	0	6,568	10	47	10	733	6	40	19	..	..	327	19	212	4	7,930	8	305	0
Chesterfield	9,666	15	305	0	9,971	15	7,851	10	53	13	2,029	7	96	9	..	..	..	..	241	9	10,272	8	207	10
Chester-le-Street	6,221	19	90	3	6,312	2	4,966	16	104	1	855	14	49	19	4	0	..	..	187	13	6,168	3	60	0
Chesterton	11,194	17	781	12	11,976	9	9,597	9	128	2	758	12	29	4	7	3	164	0	511	17	11,196	7	251	19	
Chippenham	9,316	8	225	17	9,542	5	7,767	2	195	3	1,418	16	60	12	10	10	206	12	163	6	9,822	1	340	0	
Chipping Norton	9,317	15	53	2	9,370	17	7,881	18	60	0	1,155	18	43	11	5	6	108	13	116	13	9,371	19	283	5	
Chipping Sodbury	8,659	12	245	7	8,904	19	5,891	0	12	14	2,012	10	51	11	..	..	..	..	246	11	8,214	6	221	5
Chorley	9,350	12	194	2	9,544	14	6,031	1	273	12	2,599	8	116	7	..	..	..	..	822	14	9,843	2	165	0
Chorlton	17,298	9	218	6	17,516	15	5,099	7	41	1	8,011	11	261	7	..	..	..	..	1,232	7	14,645	13	110	8
Christchurch	4,105	7	46	17	4,152	4	3,227	1	49	8	512	9	14	7	2	14	..	..	124	3	3,930	2	145	11
Church Stretton	2,645	6	29	11	2,674	17	2,148	4	17	16	361	0	17	14	0	18	81	11	2,627	3	105	0	

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							Fees to Clergymen and Registrars.	Outlay for Register Offices, Books, Forms, and other incidental Expenses.				
Cirencester	£. s. 13,092 12	£. s. 34 18	£. s. 13,127 10	£. s. 6,943 0	£. s. 99 9	£. s. 2,060 9	£. s. 54 3	£. s. . . .	£. s. 317 13	£. s. 264 15	£. s. 9,739 9	£. s. 312 6
Cleobury Mortimer	3,609 18	78 19	3,688 17	2,578 4	45 19	894 3	21 16	6 19	..	71 15	3,618 16	102 17
Clifton	26,550 2	683 19	27,234 1	15,070 12	432 15	8,960 13	155 1	96 0	244 0	1,520 3	26,479 4	327 14
Clitheroe	8,653 1	242 4	8,895 5	5,709 9	106 15	1,825 10	73 16	792 19	8,508 9	156 5
Clun	4,027 1	52 8	4,079 9	3,123 14	19 11	785 7	11 19	199 19	4,140 10	167 10
Clutton	10,430 16	184 19	10,615 15	9,302 11	169 3	725 3	105 6	338 16	10,640 19	324 5
Cockermouth	8,067 5	583 10	8,650 15	6,579 5	157 17	1,314 12	100 7	..	114 16	435 19	8,702 16	127 16
Colchester	9,296 15	98 12	9,395 7	6,883 3	59 1	1,655 10	55 9	15 0	..	232 8	8,900 11	208 6
Columb, St. Major	6,378 0	140 5	6,518 5	4,793 12	209 9	4,647 2	45 12	18 2	..	199 1	9,912 18	108 0
Congleton	8,381 12	853 17	9,235 9	6,718 0	143 6	965 14	65 17	478 18	8,371 15	220 0
Conway	5,734 13	13 12	5,748 5	4,129 5	130 6	679 19	26 6	..	105 0	125 13	5,091 9	100 0
*Cookham	4,739 0	6 0	4,745 0	3,110 0	5 0	855 0	36 0	96 0	..	102 0	4,309 0	192 0
Corwen	5,196 3	19 10	5,215 13	4,176 6	72 12	725 9	..	19 15	..	127 14	5,121 16	125 0
Cosford	7,791 15	164 14	7,956 9	6,536 3	54 14	1,101 19	56 12	11 3	39 10	121 1	7,921 2	250 0
Cranbrook	8,167 16	261 1	8,428 17	7,209 13	2 15	491 18	38 12	8 0	..	411 13	8,162 11	279 8
Credition	13,516 0	198 9	13,714 9	11,981 19	123 17	854 17	57 7	219 8	13,237 8	435 1
Crickhowell	2,985 12	195 3	3,180 15	2,130 1	63 10	517 0	71 7	345 19	3,127 17	58 0
Cricklade and Wootton Bassett	9,401 7	151 13	9,553 0	6,815 6	20 8	933 6	32 14	10 0	..	570 19	8,382 13	208 18
Croydon	15,189 17	288 9	15,478 6	9,933 10	232 1	2,546 4	71 6	8 1	1261 7	533 6	14,585 15	410 0
Cuckfield	10,036 17	247 15	10,284 12	7,517 17	126 2	316 19	43 12	..	64 13	415 7	8,484 10	206 16
Darlington	6,427 11	299 5	6,726 16	5,194 11	4 14	1,105 0	60 5	12 10	34 2	270 6	6,681 8	170 13
Dartford	9,433 4	152 0	9,585 4	7,214 18	107 4	1,405 5	61 6	..	378 8	592 16	9,759 17	367 12
Daventry	11,707 15	265 7	11,973 2	9,146 2	15 13	689 6	65 4	..	494 18	1,255 7	11,666 10	212 6
Depwade	15,638 4	805 18	16,444 2	13,716 11	42 3	1,932 3	74 6	..	199 18	720 9	16,685 10	400 0
Derby	7,735 0	1,802 6	9,537 6	6,733 3	30 12	1,600 17	106 13	160 9	8,631 14	108 16
Devizes	13,544 5	107 18	13,652 3	11,490 15	..	1,512 7	82 4	..	83 0	226 17	13,395 3	424 3

Docking	11,374	55	6	11,429	11	8,877	6	14	17	1,013	12	32	3	..	400	19	985	0	11,323	17	400	17		
Dolgelly	6,268	9	92	11	6,361	0	5,202	0	103	19	589	15	34	0	1	134	3	131	4	6,196	6	142	19	
Doncaster	11,665	10	541	9	12,206	19	8,473	13	90	10	2,097	19	87	19	23	51	18	329	2	11,154	18	235	0	
Dorchester	7,443	8	155	18	7,599	6	6,343	14	87	9	1,071	11	39	19	..	33	6	203	15	7,779	14	293	0	
Dore	5,515	0	30	14	5,545	14	4,272	14	10	9	531	6	24	18	..	40	0	50	9	4,929	16	209	5	
Dorking	6,391	14	115	17	6,507	11	4,276	15	54	11	478	14	43	11	..	12	12	307	19	5,174	2	190	0	
Dover	12,204	14	212	13	12,417	7	7,855	7	62	9	3,840	18	69	16	..	73	15	182	4	12,084	9	209	9	
Downham	10,245	8	142	9	10,387	17	7,575	11	162	15	978	18	62	14	..	510	0	256	1	9,545	19	300	0	
Driffield	5,564	0	104	11	5,663	11	4,873	15	55	15	760	18	51	14	..	..	..	147	10	5,889	12	130	10
Droitwich	7,441	14	182	14	7,624	8	5,147	8	87	3	2,815	10	48	19	..	165	12	165	3	8,429	15	295	0	
Droxford	6,818	11	37	16	6,856	7	5,972	0	125	8	678	2	26	16	1	16	..	189	9	7,005	11	226	5	
Dudley	12,685	13	451	11	13,137	4	9,632	13	212	1	2,209	19	321	17	..	66	4	707	13	13,150	7	205	14	
*Dulverton	1,844	0	36	0	1,880	0	1,988	0	1	10	170	0	22	0	..	..	..	28	0	2,209	10	104	0
Dunmow	17,814	5	147	3	17,961	8	14,569	17	200	5	828	0	59	19	0	435	7	276	16	16,370	6	1372	12	
Durham	5,012	0	244	1	5,256	1	3,913	14	101	11	814	2	81	9	..	..	..	310	9	5,221	5	72	0
Dursley	10,041	12	93	7	10,134	19	8,622	19	146	8	927	0	45	2	..	..	..	319	14	10,061	3	233	13
Easington	1,750	0	73	5	1,823	5	1,183	11	40	15	360	14	63	5	..	..	..	192	9	1,840	14	31	16
Easingwold	3,465	14	158	17	3,624	11	3,467	9	62	12	51	2	13	1	16	4	..	77	14	3,688	2	104	0	
Eastbourne	6,844	17	232	7	7,077	4	5,331	12	61	9	330	6	23	15	..	85	19	531	8	6,364	9	270	0	
East Grinstead	7,958	4	120	2	8,078	6	6,596	11	30	11	276	4	37	16	..	42	6	227	13	7,211	1	498	16	
Easthampstead	3,469	4	136	17	3,606	1	2,412	13	199	8	311	17	..	..	..	99	0	259	13	3,282	11	111	11
East Retford	7,662	2	252	2	7,914	4	5,477	7	73	12	1,978	14	55	15	..	52	10	240	15	7,878	13	305	0	
Eastry	9,621	13	129	0	9,750	13	7,421	4	0	13	1,600	11	63	6	..	..	..	390	14	9,476	8	256	0
East Stonehouse	2,698	3	149	6	2,847	9	2,011	14	146	18	104	13	32	8	8	0	..	491	9	2,795	2	59	14	
East Ward	4,613	3	190	15	4,803	18	3,573	3	100	3	939	18	36	14	..	..	..	127	5	4,777	3	99	2
Eccleshall Bierlow	7,393	14	770	19	8,164	13	4,979	7	8	15	1,020	7	103	19	1	12	..	819	17	6,933	17	158	6	
Edmonton	16,607	17	1,335	12	17,943	9	10,904	13	527	5	2,628	2	104	5	12	11	..	4,173	17	18,350	13	171	4	
Elham	8,216	13	101	10	8,318	3	5,502	6	106	13	828	9	39	14	..	146	9	362	2	6,985	13	226	10	
Ellesmere	5,642	17	106	4	5,749	1	4,129	14	60	14	1,012	17	45	6	..	..	..	162	15	5,411	6	193	0
Ely	9,479	14	234	12	9,714	6	7,252	15	59	17	1,424	15	66	5	..	..	..	131	6	8,944	18	405	15
Epping	7,039	11	314	15	7,354	6	5,750	14	..	..	1,123	19	42	17	..	282	3	207	1	7,406	14	436	15
Epsom	10,225	1	173	2	10,398	3	7,626	17	98	15	1,670	5	53	7	10	0	..	394	13	9,856	7	300	0	
Erpingham	14,774	14	263	8	15,038	2	10,253	17	99	6	1,208	19	53	16	..	2	10	1,846	2	14,149	18	302	2	
Eton	9,598	3	112	3	9,710	6	7,192	19	212	4	992	16	67	18	..	687	18	675	11	9,141	8	324	8	
Evesham	7,542	8	122	2	7,664	10	4,527	6	209	5	2,214	0	40	0	25	1	185	9	199	1	7,400	2	227	10

† £653 of this sum is for the repayment of money borrowed during the survey of certain parishes in the Union.

* Estimated from Returns of previous year.

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							Fees to Clergymen and Registrars.	Outlay for Register Offices, Books Forms, and other Incidental Expenses.				
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Faith, St.	8,807 16	60 5	8,868 1	6,868 9	6 3	796 11	31 0	..	202 14	279 11	8,184 8	170 0
Falmouth	5,625 15	1,681 18	7,307 13	5,581 17	57 7	645 18	47 15	..	..	711 16	7,044 13	112 0
Fareham	8,155 12	25 5	8,180 17	5,860 10	11 0	1,102 9	26 8	..	..	265 12	7,265 19	481 7
Farringdon	8,775 2	211 5	8,986 7	6,932 16	13 17	1,620 15	48 5	12 6	177 7	137 18	8,943 4	393 2
Faversham	9,094 8	70 18	9,165 6	7,348 10	57 12	1,262 9	41 16	8 5	210 11	212 2	9,141 5	225 0
Festiniog.	5,780 4	13 2	5,793 6	4,450 7	110 18	604 9	40 4	..	..	244 6	5,450 4	130 11
Flegg, East and West, Incorporated	3,773 3	41 3	3,814 6	2,829 7	78 10	540 11	35 1	..	56 17	65 9	3,605 15	100 0
Foleshill	4,792 10	165 8	4,957 18	2,613 19	748 16	846 4	38 0	..	..	432 19	4,679 18	83 1
Fordingbridge	4,085 3	61 3	4,146 6	3,697 7	14 10	410 5	..	..	82 4	125 5	4,329 11	139 4
Forehoe Incorporation	7,010 0	323 1	7,333 1	6,075 2	74 10	819 18	37 9	..	75 9	110 11	7,192 19	175 0
Freebridge Lynn	8,438 10	7 3	8,445 13	5,456 6	82 8	857 17	41 3	26 7	371 7	551 14	7,387 2	240 0
Frome	15,941 10	247 5	16,188 15	13,194 9	26 19	719 1	73 11	120 0	189 14	323 15	14,647 9	356 8
Fyld, The	6,097 16	288 18	6,386 14	3,375 9	51 12	1,976 0	53 9	..	..	715 15	6,172 5	143 15
Gainsborough	8,852 19	141 5	8,994 4	7,136 6	108 1	1,643 13	79 15	..	..	144 2	9,111 17	180 0
Garstang	5,782 2	84 0	5,866 2	3,788 15	..	1,428 19	..	69 2	..	77 5	5,364 1	90 0
Gateshead	9,494 3	85 0	9,579 3	6,916 18	20 1	1,406 12	118 17	..	..	574 4	9,036 12	106 4
George, St., in the East	17,105 13	695 14	17,801 7	13,149 12	25 14	5,383 12	140 17	9 18	..	1,091 13	19,801 6	175 0
George, St., the Martyr, Southwark	18,311 13	580 3	18,891 16	12,725 8	17 17	1,646 13	153 15	2 6	..	3,287 9	17,833 8	271 8
German's, St.	6,473 14	126 13	6,600 7	5,326 19	27 4	757 13	44 7	..	..	254 0	6,410 3	228 0
Glandford Brigg	9,580 8	88 2	9,668 10	7,340 14	79 3	1,920 9	79 6	..	109 6	285 9	9,814 7	195 0
Glendale	5,758 4	31 15	5,789 19	4,686 1	74 17	708 16	32 8	..	..	97 7	5,599 9	78 0
Glossop	2,816 16	80 17	2,897 13	1,482 16	..	398 3	48 6	1 8	122 3	51 4	2,104 0	21 6
Gloucester	7,749 3	578 2	8,327 5	5,761 12	285 18	1,320 0	95 4	..	35 6	406 15	7,904 15	302 15
Godstone	5,111 8	218 6	5,329 14	4,386 5	28 9	534 15	..	..	..	131 1	5,080 10	224 0
Goole	4,755 8	133 14	4,889 2	3,880 14	52 11	887 14	32 1	..	40 0	63 7	4,956 7	100 0

Gravesend and Milton	4,186	5	123	7	4,309	12	2,740	13	48	15	1,080	12	42	4	15	7	52	0	219	13	4,199	4	88
Greenwich	23,791	19	296	19	24,088	18	17,797	15	358	8	1,543	16	203	16	35	0	300	0	16721	18	36,960	13	231
Guilford	13,131	13	1,045	15	14,177	8	11,946	2	136	4	1,207	9	65	3	..	..	45	3	424	9	13,824	10	483
Guilthross	8,889	4	259	2	9,148	6	7,482	6	..	..	751	9	35	6	..	..	75	7	195	19	8,540	7	240
Guisborough	4,125	5	155	0	4,280	5	3,715	18	36	1	454	4	42	4	8	3	..	..	116	10	4,373	0	91
Hackney	15,825	5	821	19	16,647	4	10,479	6	118	13	2,178	19	107	5	..	..	59	0	4,574	14	17,517	17	360
Hailsham	11,979	3	481	1	12,460	4	10,242	14	158	18	287	9	34	11	..	..	..	..	774	17	11,498	9	420
Halifax	18,081	14	2,903	3	20,284	17	14,446	16	247	3	3,166	12	357	11	48	9	374	17	1,561	3	20,202	11	283
Halsted	10,519	14	142	14	10,662	8	9,215	1	31	1	506	7	53	15	..	..	..	..	324	0	10,310	16	561
Haltwhistle	1,567	10	86	3	1,653	13	1,227	3	17	6	273	9	19	10	4	0	..	..	50	6	1,591	14	71
Hambleton	7,403	9	97	4	7,500	12	6,389	18	19	8	606	18	28	17	..	..	..	..	430	0	7,475	1	273
Hardingstone	4,617	1	27	4	4,644	5	3,645	3	12	1	666	18	32	10	..	..	..	..	223	17	4,580	9	115
Hartismere	10,098	0	835	0	10,933	0	8,959	1	72	14	1,364	0	43	6	..	..	..	..	292	1	11,143	2	320
Hartley Wintney	5,811	4	79	0	5,890	4	4,327	4	42	4	809	8	30	19	10	14	63	14	229	10	5,513	13	252
Hastings	5,447	6	556	1	6,003	7	3,917	7	69	15	1,296	18	152	19	15	6	56	14	178	1	5,687	0	83
Hastings	7,801	0	254	14	8,055	14	5,957	18	107	12	908	6	43	19	..	..	..	..	445	6	7,463	1	128
Hatfield	1,761	17	158	7	1,920	4	1,736	16	..	..	493	13	15	6	0	4	145	15	24	3	2,415	17	44
Havant	3,700	5	60	1	3,760	6	3,107	14	30	10	364	13	17	4	..	..	..	..	50	0	3,570	1	144
Haverfordwest	11,613	1	93	3	11,711	4	9,677	0	101	14	1,484	17	94	12	11	13	8	6	252	9	11,630	11	306
Hay	4,946	17	30	13	4,977	10	3,764	7	9	8	799	1	28	14	20	7	..	..	41	17	4,663	14	154
Hayfield	2,670	19	89	16	2,760	15	1,857	19	64	0	306	13	26	11	5	16	30	0	271	13	2,562	12	45
Headington	5,547	8	57	15	5,605	3	4,978	14	..	..	415	12	38	7	..	..	13	13	227	10	5,673	16	176
Helmsted	2,994	9	129	5	3,123	14	2,829	16	96	8	21	18	33	1	..	..	..	..	64	4	3,045	7	121
Helmsted	6,757	7	429	6	7,186	13	5,516	5	255	10	597	18	101	7	10	10	75	9	808	15	7,365	14	150
Helston	4,556	9	60	0	4,616	9	3,314	19	15	17	471	9	42	1	..	..	..	..	455	16	4,300	2	150
Hemel Hempstead	8,499	3	157	14	8,656	17	6,150	16	253	0	2,421	5	40	4	..	..	..	..	202	19	9,068	4	303
Hendon	9,677	7	190	1	9,834	13	8,178	6	83	1	808	16	65	6	..	..	..	..	253	14	9,601	15	336
Henley	7,495	0	190	1	7,685	1	6,755	10	61	5	836	12	31	14	..	..	..	..	305	7	8,054	13	200
Henstead	10,233	17	245	9	10,479	6	8,266	11	273	15	1,543	5	71	9	..	..	..	..	684	19	10,839	19	354
Hereford	5,345	10	114	3	5,459	13	4,946	14	17	16	681	13	44	17	..	..	..	..	631	16	6,500	2	298
Hertford	9,366	9	165	17	9,532	6	7,667	2	92	16	1,272	9	78	10	5	4	45	17	178	15	9,340	13	89
Hexham	9,929	18	114	6	10,044	4	6,710	10	21	5	988	3	39	13	..	..	..	..	135	5	8,248	12	225
Highworth and Swindon	6,008	12	76	8	6,085	0	5,023	6	51	10	659	18	50	4	10	0	353	16	142	0	6,115	15	133
Hinckley	10,669	7	152	2	10,821	9	8,384	17	13	16	1,196	5	63	8	..	..	..	..	155	19	9,876	17	385
Hitchin	8,323	2	69	12	8,392	14	5,519	11	61	17	2,223	3	53	13	20	0	178	0	315	8	8,371	12	196

* The Registration fees are included in the amount expended for the relief to the poor, and not distinguished therefrom.

NAMES OF UNIONS.	Amount of Money levied by Assessment.	Received from all other Sources, in Aid of Poor Rate.	Total Amount of Money Received.	Expended in Relief, &c., of the Poor.	Expended in Law Charges.	Payments for or towards the County Rate.	Payments on Account of the Registration Act.		Expenses under the Parochial Assessments' Act.	Money Expended for all other Purposes.	Total Parochial Rates, &c., Expended.	Expended in Medical Relief included in the Amount Expended for the Relief of the Poor.
							Fees to Clergymen and Registrars.	Outlay for Register Offices, Books Forms, and other Incidental Expenses.				
*Holborn	£. 12,370 0	£. 86 9	£. 12,456 9	£. 9,752 19	£. 166 12	£. 2,362 8	£. 131 10	£. 29 8	£. 173 10	£. 347 4	£. 12,760 13	£. 340 0
Hollingbourn	10,536 15	..	10,536 15	9,297 17	48 5	719 16	41 15	29 8	..	277 15	10,588 6	314 16
Holsworthy	3,973 18	34 5	4,008 3	3,423 7	56 17	375 18	38 15	17 8	..	100 13	4,012 18	110 13
Holywell	12,718 0	209 18	12,927 18	9,578 14	14 11	1,262 7	116 12	33 13	134 3	662 16	11,802 16	200 0
Honiton	11,868 10	113 14	11,982 4	10,466 11	105 11	1,018 7	61 17	..	..	378 0	12,030 6	371 11
Hoo	1,077 6	..	1,077 6	1,449 18	14 11	217 12	8 7	..	37 16	36 6	1,754 10	80 0
Horncastle	9,661 6	110 4	9,771 10	7,996 14	66 3	1,303 12	65 18	..	..	513 10	9,945 17	200 0
Horsham	8,829 18	108 12	8,938 10	8,332 12	31 0	513 5	36 5	..	..	416 11	9,329 13	240 10
Houghton-le-Spring	4,560 19	174 9	4,735 8	3,561 5	285 6	684 7	53 5	..	..	189 0	4,776 3	67 16
Howden	5,234 2	218 2	5,452 4	4,746 15	75 8	558 13	44 14	5 7	55 0	82 2	5,567 19	137 10
Hoxne	10,389 8	243 16	10,633 4	8,344 0	33 16	1,291 17	..	..	576 14	449 5	10,695 12	302 5
Huddersfield	20,665 19	1,145 14	21,811 13	12,092 9	266 1	2,945 6	618 14	..	672 16	2,877 15	19,473 1	..†
Hungerford	12,299 12	61 15	12,361 7	8,892 19	55 6	1,363 5	66 13	..	..	825 2	11,203 5	360 0
Huntingdon	11,754 17	168 19	11,923 16	7,976 2	86 18	1,978 2	59 2	19 1	56 6	416 4	10,591 15	351 11
Hursley	1,472 12	23 0	1,495 12	1,102 16	19 1	193 19	6 0	..	..	16 5	1,338 1	80 0
Ipswich	13,076 4	685 16	13,762 0	10,126 1	90 13	2,014 4	75 12	..	..	937 11	13,244 1	240 0
Ives, St.	8,618 15	138 19	8,757 14	8,203 9	..	1,350 9	61 17	4 10	..	114 14	9,734 19	310 0
Keighley	7,333 9	203 2	7,536 11	5,576 0	150 6	1,116 14	99 14	..	156 0	619 6	7,718 0	82 0
Kendal	12,657 14	625 3	13,282 17	10,566 3	74 11	1,584 1	105 5	..	..	598 1	12,928 1	375 6
Kensington	46,070 17	1,349 18	47,420 15	22,259 11	485 13	6,280 5	301 5	..	..	14,555 0	43,881 14	700 0
Kettering	10,635 2	150 1	10,785 3	9,893 11	201 14	565 18	3 12	70 11	94 17	112 14	10,942 17	343 19
Keynham	9,339 9	120 2	9,459 11	7,465 9	18 10	862 1	67 0	0 7	..	349 13	8,763 8	244 0
Kidderminster	12,839 10	150 1	12,989 11	8,233 4	212 12	3,477 17	81 7	..	856 0	279 13	10,990 17	261 0
Kingsbridge	11,355 16	117 2	11,472 18	9,813 11	45 17	794 18	56 18	..	..	77 9	4,607 17	287 13
Kingsclere	4,530 13	3 12	4,534 5	3,911 0	2 7	550 19	25 4	..	40 18	414 17	7,338 0	199 0
King's Lynn	10,029 1	875 7	10,904 8	6,804 17	35 6	22 0	61 0	..	..	499 6	7,136 12	170 0
King's Norton	7,196 15	59 9	7,256 4	4,161 8	121 17	2,148 13	72 1	2 3	131 4	..	..	190 2

Kingdon	11,100	8	377	1	11,543	9	7,347	10	362	16	1,165	0	61	11	..	14	18	1,387	16	10,339	11	295	0	
Knighton	6,517	11	92	10	6,610	1	5,303	1	195	16	812	10	59	10	..	..	..	71	17	6,442	14	305	13	
	4,460	8	43	1	4,503	9	3,669	6	45	11	741	2	26	0	16	6	..	81	14	4,579	19	100	8	
Lambeth	44,328	19	2,481	16	46,810	15	23,512	3	1,147	9	4,064	0	365	9	7	5	217	3	8,061	16	37,375	5	642	10
Lampeter	3,627	11	14	18	3,642	9	3,188	3	16	4	419	19	22	11	..	..	..	101	10	3,748	7	52	0	
Lancaster	9,505	17	2,000	7	11,506	4	8,074	18	241	9	1,483	3	71	2	55	3	110	0	1,135	9	11,171	4	68	16
Lanchester	2,898	17	28	18	2,927	15	2,260	5	17	9	554	1	28	2	..	..	..	91	8	2,951	5	39	2	
Langport	5,481	10	242	11	5,724	1	4,341	19	54	4	718	3	52	11	..	..	53	11	103	18	5,324	6	233	13
Launceston	5,923	3	50	0	5,973	3	5,418	0	15	14	688	17	51	3	..	..	..	123	14	6,297	8	128	0	
Ledbury	4,900	18	92	2	4,993	0	3,920	19	0	13	623	2	32	14	..	..	..	76	17	4,654	5	153	1	
Leek	6,617	2	411	2	7,028	4	5,633	2	14	14	706	15	66	10	..	..	310	5	587	3	7,318	9	162	14
Leicester	15,499	12	302	7	15,801	19	12,654	12	212	7	2,778	6	176	6	..	..	..	1,158	17	16,980	8	308	15	
Leigh	6,858	4	240	18	7,099	12	4,610	9	146	14	1,022	15	86	16	..	..	101	8	549	11	6,517	13	134	2
Leighton Buzzard	7,565	0	33	12	7,598	12	5,414	19	52	13	607	7	49	1	..	..	85	2	205	10	5,959	5	191	6
Leominster	6,241	17	111	18	6,353	15	4,758	14	84	15	874	6	1	17	34	3	..	209	0	4,837	7	136	10	
Lewes	5,416	17	199	16	5,616	13	4,196	0	41	15	220	9	25	18	4	17	139	8	2,203	1	8,641	0	225	5
Lewisham	7,240	18	373	9	7,614	7	5,588	9	20	8	771	17	55	14	0	4	1	7	2,203	1	8,641	0	225	5
Lexden and Winstree	10,010	10	89	12	10,100	2	8,726	14	92	15	999	18	65	17	..	..	152	16	211	5	10,249	5	283	18
Leyburn	3,651	18	78	6	3,730	4	3,218	11	4	10	326	9	28	5	..	..	26	6	21	10	3,625	11	84	5
Lichfield	7,115	16	301	10	7,417	6	5,870	11	96	15	1,049	19	64	5	..	..	35	5	430	10	7,547	5	244	15
Lincoln	8,315	4	552	2	8,867	6	6,672	5	50	1	1,164	10	93	18	8	11	173	18	263	15	8,426	18	260	0
Linton	11,198	11	85	0	11,283	11	8,000	8	40	3	420	4	48	12	..	..	408	10	69	13	8,987	10	261	0
Liskeard	11,313	19	183	6	11,497	5	9,725	5	54	15	1,485	19	82	7	..	..	..	..	290	17	11,639	3	189	5
Llandilo Fawr	6,657	13	28	3	6,685	16	5,203	18	80	14	737	7	54	15	..	..	..	..	258	5	6,334	19	133	0
Llandoverly	5,842	17	36	0	5,878	17	4,622	10	90	12	816	5	50	9	2	18	..	..	94	13	5,677	7	132	0
Llanelly	6,124	0	109	6	6,233	6	4,818	5	21	0	373	8	62	0	5	3	..	..	185	14	5,465	10	171	0
Llanfyllin	9,085	11	45	10	9,131	1	6,655	17	27	14	1,850	18	46	9	..	..	262	0	127	13	8,970	11	214	8
Llanrwst	6,223	3	..	..	6,223	3	4,678	4	58	10	615	7	31	6	4	14	135	11	133	1	5,656	13	70	0
Llodon and Clavering	7,394	0	164	8	7,558	8	5,450	9	63	3	1,293	6	43	19	5	0	13	9	433	11	7,302	17	210	0
London, City of	46,296	0	3,086	0	49,382	0	44,952	0	717	0	..	..	..	..	..	..	177	0	4,095	0	49,941	0	513	0
London, East	16,562	18	1,498	15	18,061	13	14,883	3	102	10	..	..	130	5	2	13	..	..	2,433	15	17,552	6	306	12
London, West	8,824	3	1,288	9	10,112	12	13,931	6	5	10	..	..	107	10	..	..	..	..	450	17	14,495	3	310	0
Longtown	3,192	8	15	7	3,207	15	2,741	15	..	..	420	12	31	8	5	18	19	8	49	0	3,268	1	67	19

* Part of the receipts and expenditure of this Union is estimated from the previous year's return, as the parochial accounts are not submitted to the auditor in the parishes of St. Andrew and St. George-the-Martyr.

† Not stated in the return from the Union.

‡ Estimated from Returns of previous Year.

NAMES OF UNIONS.	Amount of Money levied by Assessment.	Received from all other Sources, in Aid of Poor Rate.	Total Amount of Money Received.	Expended in Relief, &c., of the Poor.	Expended in Law Charges.	Payments for or towards the County Rate.	Payments on Account of the Registration Act.		Expenses under the Parochial Assessments' Act.	Money Expended for all other Purposes.	Total Parochial Rates, &c., Expended.	Expended in Medical Relief included in the Amount Expended for the Relief of the Poor.
							Fees to Clergymen and Registrars.	Outlay for Register Offices, Books, Forms, and other Incidental Expenses.				
Loughborough	£. 8,060	£. 625	£. 8,686	£. 6,706	£. 178	£. 1,358	£. 76	£. ..	£. 60	£. 243	£. 8,624	£. 206
Louth	s. 19	s. 13	s. 12	s. 7	s. 10	s. 9	s. 16	s. ..	s. 13	s. 12	s. 7	s. 0
Ludlow	£. 10,625	£. 411	£. 11,037	£. 10,411	£. 62	£. 1,899	£. 94	£. ..	£. ..	£. 203	£. 12,670	£. 278
Luton	s. 17	s. 5	s. 8	s. 2	s. 2	s. 11	s. 1	£. ..	£. 231	£. 208	£. 8,702	£. 386
Lutterworth	s. 3	s. 13	s. 8	s. 10	s. 14	s. 8	s. 15	£. ..	£. 100	£. 151	£. 7,046	£. 220
Lymington	£. 6,386	£. 115	£. 6,502	£. 5,974	£. 82	£. 674	£. 25	£. ..	£. 39	£. 422	£. 6,612	£. 1,152
	s. 7	s. 10	s. 0	s. 5	s. 4	s. 3	s. 7	£. ..	£. ..	£. 272	£. 5,437	£. 165
	£. 6,226	£. 240	£. 6,466	£. 4,657	£. 85	£. 472	£. 28	£. ..	£. ..			
	s. 18	s. 16	s. 14	s. 16	s. 18		s. 14					
Macclesfield	£. 5,316	£. 343	£. 5,660	£. 4,614	£. 48					£. 930	£. 12,984	£. 360
Machynlleth	s. 0	s. 0	s. 0	s. 18	s. 5	£. 1,298	£. 9	£. ..	£. 78	£. 400	£. 6,819	£. 99
Madeley	£. 12,536	£. 1,223	£. 13,759	£. 10,468	£. 91	£. 790	£. 31	£. ..	£. 20	£. 363	£. 5,437	£. 217
Maidstone	s. 8	s. 2	s. 10	s. 6	s. 12	s. 12	s. 16	£. 6	£. 14	£. 751	£. 15,086	£. 516
Maldon	£. 6,194	£. 131	£. 6,326	£. 4,282	£. 56	£. 638	£. 7	£. ..	£. ..	£. 544	£. 11,746	£. 581
Malling	s. 9	s. 2	s. 11	s. 11	s. 8	s. 10	s. 19	£. ..	£. 52	£. 204	£. 10,443	£. 379
Malmesbury	£. 16,162	£. 159	£. 16,321	£. 13,155	£. 383	£. 635	£. 64	£. ..	£. 20	£. 204	£. 8,255	£. 271
Malton	s. 13	s. 5	s. 18	s. 18	s. 7	s. 19	s. 1	£. 40	£. 9	£. 149	£. 9,661	£. 158
Mansfield	£. 12,595	£. 234	£. 12,829	£. 9,319	£. 69	£. 752	£. 38	£. 7	£. 15	£. 272	£. 8,671	£. 217
Market Bosworth	s. 8	s. 9	s. 6	s. 6	s. 1	s. 13	s. 13	£. 7	£. 30	£. 312	£. 6,256	£. 165
Market Drayton	£. 7,287	£. 174	£. 7,462	£. 6,885	£. 3	£. 767	£. 66	£. ..	£. 155	£. 43	£. 4,095	£. 141
Marlborough	s. 0	s. 8	s. 8	s. 10	s. 14	s. 15	s. 2	£. 3	£. 15	£. 480	£. 9,478	£. 294
Martin-in-the-Fields, St.	£. 8,444	£. 432	£. 8,876	£. 7,507	£. 49	£. 1,624	£. 92	£. 15	£. 3	£. 85	£. 6,482	£. 160
Martley	s. 10	s. 17	s. 8	s. 15	s. 10	s. 8	s. 14	£. 3	£. 17	£. 6,917	£. 23,847	£. 300
Medway	£. 6,522	£. 134	£. 6,656	£. 4,817	£. 0	£. 1,087	£. 42	£. ..	£. 213	£. 152	£. 7,062	£. 210
Melksham	s. 14	s. 10	s. 16	s. 15	s. 6	s. 5	s. 5	£. 3	£. 4	£. 1,372	£. 13,463	£. 120
Melton Mowbray	£. 4,106	£. 37	£. 4,144	£. 3,100	£. 60	£. 855	£. 32	£. 10	£. ..	£. 286	£. 10,753	£. 205
Mere	s. 7	s. 16	s. 7	s. 19	s. 17	s. 10	s. 4	£. 3	£. 80	£. 135	£. 5,619	£. 222
Meriden	£. 7,597	£. 39	£. 7,637	£. 5,668	£. 59	£. 3,427	£. 79	£. 4	£. 40	£. 67	£. 5,197	£. 166
Merthyr Tydvil	s. 14	s. 13	s. 3	s. 5	s. 2	s. 12	s. 0	£. 0	£. 5	£. 300	£. 7,920	£. 198
Midhurst	£. 22,551	£. 1,304	£. 23,856	£. 12,759	£. 162	£. 1,822	£. 54	£. 3	£. 45	£. 332	£. 7,996	£. 140
	s. 11	s. 12	s. 7	s. 7	s. 5	s. 6	s. 16	£. 4	£. ..	£. 415		£. 350
	£. 6,145	£. 92	£. 6,238	£. 4,811	£. 89	£. 532	£. 58	£. ..	£. ..			
	s. 10	s. 4	s. 14	s. 14	s. 2	s. 2	s. 0	£. 0	£. 12			
	£. 10,719	£. 93	£. 10,812	£. 9,717	£. 33	£. 475	£. 29	£. 5	£. 0			
	s. 5	s. 3	s. 5	s. 9	s. 15	s. 18	s. 0	£. 2	£. 0			
	£. 7,691	£. 130	£. 7,821	£. 4,895	£. 30	£. 900	£. 30	£. ..	£. ..			
	s. 0	s. 8	s. 8	s. 2	s. 3	s. 13	s. 0	£. 4	£. ..			
	£. 4,888	£. 36	£. 4,924	£. 4,585	£. 127	£. 1,070	£. 177	£. 12	£. ..			
	s. 14	s. 7	s. 1	s. 17	s. 3	s. 13	s. 18	£. 4	£. ..			
	£. 5,468	£. 69	£. 5,538	£. 3,694	£. 191	£. 547	£. 28	£. 15				
	s. 17	s. 19	s. 16	s. 17	s. 13		s. 18					
	£. 6,839	£. 185	£. 7,025	£. 6,144	£. 59							
	s. 19	s. 9	s. 8	s. 5								
	£. 8,232	£. 59	£. 8,292	£. 6,912								
	s. 19	s. 9	s. 8	s. 5								
	£. 8,232	£. 59	£. 8,292	£. 6,912								
	s. 19	s. 9	s. 8	s. 5								
	£. 8,232	£. 59	£. 8,292	£. 6,912								
	s. 19	s. 9	s. 8	s. 5								
	£. 8,232	£. 59	£. 8,292	£. 6,912								
	s. 19	s. 9	s. 8	s. 5								
	£. 8,232	£. 59	£. 8,292	£. 6,912								
	s. 19	s. 9	s. 8	s. 5								
	£. 8,232	£. 59	£. 8,292	£. 6,912								
	s. 19	s. 9	s. 8	s. 5								
	£. 8,232	£. 59	£. 8,292	£. 6,912								
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	£. 8,232	£. 59	£. 8,292	£. 6,912								
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	£. 8,232	£. 59	£. 8,292	£. 6,912								
	s. 19	s. 9	s. 8	s. 5								
	£. 8,232	£. 59	£. 8,292	£. 6,912								
	s. 19	s. 9	s. 8	s. 5								
	£. 8,232	£. 59	£. 8,292	£. 6,912								
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	£. 8,232	£. 59	£. 8,292	£. 6,912								
	s. 19	s. 9	s. 8	s. 5								
	£. 8,232	£. 59	£. 8,292	£. 6,912								
	s. 19	s. 9	s. 8	s. 5								
	£. 8,232	£. 59	£. 8,292	£. 6,912								
	s. 19	s. 9	s. 8	s. 5								
	£. 8,232	£. 59	£. 8,292	£. 6,912								
	s. 19	s. 9	s. 8	s. 5								
	£. 8,232	£. 59	£. 8,292	£. 6,912								
	s. 19	s. 9	s. 8	s. 5								
	£. 8,232	£. 59	£. 8,292	£. 6,912								
	s. 19	s. 9	s. 8	s. 5								
	£. 8,232	£. 59	£. 8,292	£. 6,912								
	s. 19	s. 9	s. 8	s. 5								
	£. 8,232	£. 59	£. 8,292	£. 6,912								
	s. 19	s. 9	s. 8	s. 5								
	£. 8,232	£. 59	£. 8,292	£. 6,912								
	s. 19	s. 9	s. 8	s. 5								
	£. 8,232	£. 59	£. 8,292	£. 6,912								
	s. 19	s. 9	s. 8	s. 5								
	£. 8,232	£. 59	£. 8,292	£. 6,912								
	s. 19	s. 9	s. 8	s. 5								
	£. 8,232	£. 59	£. 8,292	£. 6,912								
	s. 19	s. 9	s. 8	s. 5								
	£. 8,232	£. 59	£. 8,292	£. 6,912								
	s. 19	s. 9	s. 8	s. 5								
	£. 8,232	£. 59	£. 8,292	£. 6,912								
	s. 19	s. 9	s. 8	s. 5								
	£. 8,232	£. 59	£. 8,292	£. 6,912								
	s. 19	s. 9	s. 8	s. 5								
	£. 8,232	£. 59	£. 8,292	£. 6,912								
	s. 19	s. 9	s. 8	s. 5								
	£. 8,232	£. 59	£. 8,292	£. 6,912								

Mildenhall	7,086	13	166	15	7,253	8	4,026	19	224	16	561	9	28	16	5	2	116	15	384	19	5,348	16	215	0
Milton	6,065	8	343	9	6,408	17	4,952	16	64	1	581	17	21	16	5	12	530	16	158	6	6,315	4	162	16
Mitford and Launditch	18,210	2	486	6	18,696	8	12,713	13	18	5	1,815	14	85	12	..	..	456	9	1,573	6	16,662	19	428	6
Monmouth	10,045	10	111	9	10,156	19	5,911	6	86	1	1,948	2	58	11	..	..	38	0	380	4	8,422	4	193	10
Morpeth	6,075	6	58	5	6,133	11	4,791	17	36	6	843	14	35	15	..	2	..	..	232	3	5,939	15	45	5
Mutford and Lothingland	5,450	14	63	4	5,513	18	4,128	3	12	3	891	4	44	3	23	2	..	..	251	7	5,350	2	120	1
Nantwich	10,967	12	211	0	11,178	12	9,569	3	142	18	1,173	11	94	17	30	0	12	12	219	7	11,242	8	310	0
Narberth	7,733	6	90	10	7,823	16	6,035	11	121	3	881	1	57	14	..	..	..	..	391	5	7,486	14	150	0
Neath	7,518	3	20	17	7,539	0	5,742	3	12	2	910	19	98	15	..	..	..	..	70	14	6,834	13	180	10
Neot's, St.	9,459	3	344	17	9,804	0	8,422	19	51	6	1,113	2	53	7	..	..	..	..	166	7	9,807	1	350	2
Newark	8,544	8	492	7	9,036	15	5,572	14	134	5	2,201	14	78	17	..	..	109	18	204	9	8,882	13	293	15
Newbury	14,110	14	75	4	14,185	18	11,766	5	149	3	1,341	1	50	6	..	..	..	..	112	1	6,773	2	150	0
Newcastle-in-Emlyn	6,855	14	13	16	6,869	10	5,967	14	6	0	633	14	53	13	..	..	161	11	364	9	5,698	14	89	4
Newcastle-under-Lyne	6,091	2	477	16	6,568	18	4,348	9	29	2	716	11	70	3	8	9	..	..	947	18	19,117	8	263	12
Newcastle-upon-Tyne	17,597	16	1,006	16	18,604	12	17,342	9	407	17	67	17	256	6	95	1	..	..	1,332	16	6,502	12	155	0
Newent	5,310	9	123	3	5,433	12	3,968	8	..	..	1,153	15	30	3	..	..	17	10	126	8	7,088	12	397	0
New Forest	7,228	12	81	4	7,309	16	6,211	4	22	11	551	0	37	9	..	..	140	0	169	3	2,980	9	141	5
Newhaven	3,323	14	64	6	3,388	0	2,608	12	0	9	182	0	13	16	6	9	..	..	404	11	17,327	7	462	10
Newmarket	18,162	8	301	0	18,463	8	15,062	11	642	2	997	3	77	15	..	..	143	5	607	3	10,813	6	195	0
Newport, (Monmouth)	10,476	12	147	6	10,623	18	6,996	19	107	2	2,914	13	97	9	..	..	23	16	311	6	4,438	0	144	15
Newport, (Salop)	3,481	19	98	0	3,579	19	2,942	8	205	11	860	2	82	18	11	19	..	..	730	17	11,346	8	219	0
Newport Pagnell	11,574	15	284	11	11,859	6	9,083	14	48	5	1,407	0	76	12	..	..	9	4	1,021	0	18,549	5	402	9
Newton Abbot	17,931	16	341	3	18,272	19	15,997	1	157	16	1,248	8	115	16	..	..	..	..	205	6	15,860	1	279	2
Newton and Llaridloes	16,489	16	85	19	16,575	15	13,590	8	35	10	1,949	9	79	8	..	..	..	..	143	15	4,836	1	113	6
*Northallerton	5,077	13	175	11	5,253	4	4,029	13	114	11	358	10	37	4	1	16	150	12	592	5	9,375	10	128	2
Northampton	9,319	6	595	16	9,915	2	6,338	2	70	2	2,180	13	89	2	37	7	67	19	397	19	7,027	5	220	0
North Aylesford	6,582	1	212	7	6,794	8	5,575	4	64	18	943	3	46	1	..	..	..	..	70	1	6,081	16	180	0
Northleach	6,329	15	26	7	6,356	2	4,403	3	16	15	1,319	5	29	2	..	..	243	10	484	10	10,674	18	265	0
Northwich	10,658	6	349	18	11,008	4	9,303	4	51	9	718	18	86	17	..	..	30	0	289	9	9,409	8	356	18
Northwichford	8,887	6	279	1	9,166	7	7,333	13	687	18	1,065	5	33	3	..	..	..	..	160	9	19,267	19	461	4
Nottingham	17,993	0	1,346	9	19,339	9	14,159	17	149	14	4,600	0	197	19	..	..	..	..	594	15	6,689	9	174	14
Nuneaton	5,183	2	301	18	5,485	0	5,345	11	213	9	491	10	44	4	..	..	..	..	60	11	4,597	0	145	0
Oakham	4,706	12	36	5	4,742	17	3,896	17	..	..	561	16	28	11	9	0	40	5	205	4	8,296	7	162	16
Okehampton	8,419	11	32	14	8,452	5	7,243	3	162	8	626	12	59	0	..	..	..	..	842	1	9,373	13	120	0
Olave, St.	10,608	19	979	5	11,588	4	5,975	16	458	5	1,531	13	168	12	4	16	452	10	..	..	..	..	..	..

* Since the date of the last Return, 12 parishes have been taken from this Union, and joined to others, forming the Bedale Union.

NAMES OF UNIONS.	Amount of Money levied by Assessment.	Received from all other Sources, in Aid of Poor Rate.	Total Amount of Money Received.	Expended in Relief, &c., of the Poor.	Expended in Law Charges.	Payments towards the County Rate.	Payments on Account of the Registration Act.		Expenses under the Parochial Assessments' Act.	Money Expended for all other Purposes.	Total Parochial Rates, &c., Expended.	Expended in Medical Relief included in the Amount Expended for the Relief of the Poor.
							Fees to Clergymen and Registrars.	Outlay for Register Offices, Books, Forms, and other incidental Expenses.				
Oldham	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.
Ongar	10,017 15	863 1	10,880 16	6,810 13	116 11	2,375 1	255 12	..	39 1	1,117 0	10,713 18	276 8
Ormskirk	6,304 7	108 13	6,413 0	5,162 10	0 10	734 14	30 3	..	133 15	137 18	6,199 10	459 5
Orsett	7,073 14	181 3	7,254 17	3,406 8	33 7	3,003 18	104 6	2 9	..	1,027 5	7,577 13	199 4
Oundle	5,418 13	60 13	5,479 6	4,702 15	43 10	592 4	31 1	..	10 10	278 13	5,658 13	285 14
	7,671 12	418 3	8,089 15	5,899 6	26 8	1,060 19	47 0	..	55 13	349 12	7,438 18	240 15
Patelley Bridge	2,941 4	103 7	3,044 11	2,673 19	9 12	472 8	28 0	..	10 6	132 2	3,326 7	67 5
Pattingham	4,331 5	274 1	4,605 6	3,670 3	56 8	583 12	22 15	4 7	12 0	154 8	4,503 13	119 0
Pembroke	7,057 4	198 4	7,255 8	5,931 3	20 0	793 0	53 6	12 15	..	235 13	7,045 17	209 14
Penkridge	4,746 4	97 18	4,844 2	2,928 9	9 5	913 5	37 9	10 0	284 17	116 9	4,299 14	160 0
Penrith	7,386 3	256 19	7,643 2	6,543 14	55 5	1,030 2	51 12	..	..	165 16	7,846 9	169 10
Penzance	7,861 19	559 10	8,421 9	5,602 16	96 11	533 9	139 16	..	54 10	543 5	6,970 7	165 9
Pershore	7,507 18	338 1	7,845 19	4,379 8	62 1	2,185 4	41 3	..	200 3	120 2	6,988 1	270 0
Peterborough	10,251 1	633 5	10,884 6	7,233 15	26 17	1,323 12	66 19	..	..	498 18	9,150 1	148 11
Petersfield	4,793 17	18 16	4,812 13	3,772 1	..	631 11	22 18	10 1	..	66 13	4,503 4	148 0
Petworth	5,854 15	290 7	6,145 2	5,205 2	6 0	476 19	24 9	..	126 0	247 3	6,085 13	180 0
Pewsey	6,878 0	53 15	6,931 15	6,716 1	44 2	915 10	35 13	..	..	116 8	7,827 14	238 10
Pickering	2,477 2	54 3	2,531 5	2,798 12	10 8	..	23 17	..	..	46 4	2,879 1	84 10
Plomesgate	14,602 19	384 13	14,387 12	11,479 4	21 19	1,562 5	66 7	..	..	299 4	13,428 19	380 0
Plympton, St. Mary	9,108 1	121 16	9,229 17	8,206 16	45 6	957 18	42 11	12 0	35 0	239 8	9,538 19	260 19
Pocklington	5,890 11	429 17	6,320 0	5,276 14	106 12	426 12	36 12	..	58 14	240 10	6,145 14	164 0
Pont-y-pool	4,649 15	139 17	4,789 12	3,038 18	42 8	1,287 8	87 19	..	174 13	184 12	4,815 18	135 0
Pool	8,405 9	169 12	8,575 1	5,639 11	213 1	2,462 16	7 9	..	..	269 12	8,592 9	245 0
Poplar	16,601 8	2,354 15	18,956 3	9,198 19	111 10	2,255 0	97 2	..	..	6,342 0	18,004 11	300 0
Portsea, Island	20,136 0	1,351 0	21,487 0	17,013 11	399 18	2,615 18	59 13	26 8	..	1,041 2	21,156 10	221 2
Potterspurty	4,039 6	60 6	4,099 12	3,410 7	34 19	372 16	31 15	..	33 18	134 10	4,018 5	105 0
Prescot	9,453 8	378 1	9,831 9	5,638 1	179 16	2,659 19	155 13	..	..	1,109 15	9,743 4	210 0
Presteigne	1,550 0	16 4	1,566 4	1,165 3	62 1	269 7	9 12	..	..	15 12	1,521 15	45 0
Preston	16,508 11	1,380 4	17,888 15	12,008 5	100 1	4,176 7	253 10	31 7	32 8	1,220 8	17,824 6	291 0
Pwllheli	8,920 19	0 2	8,921 1	6,316 9	267 16	1,440 8	31 17	..	..	..	..	..

Radford	4,408	0	201	6	4,609	6	3,183	6	1,425	17	85	19	283	10	4,989	14	92	14
Reading	6,870	3	281	11	7,151	14	4,941	16	1,910	18	63	15	226	12	7,289	8	165	3
Redruth	8,179	6	448	1	8,627	7	6,750	7	300	5	153	0	647	0	8,427	11	150	5
Reigate	8,169	19	80	6	8,250	5	6,570	8	725	9	77	5	171	8	7,607	19	263	10
Rhayader	3,257	6	11	6	3,268	12	2,627	5	499	14	16	11	16	15	3,171	19	50	0
Richmond (Surrey)	6,018	14	927	19	6,946	13	4,554	6	1,143	15	32	12	662	18	6,579	5	170	0
Richmond (North York)	6,609	8	95	5	6,704	13	5,192	10	470	1	57	3	131	10	6,096	9	126	0
Ringwood	3,367	10	97	10	3,465	0	2,767	14	398	18	13	3	72	15	3,366	7	153	3
Risbridge	11,055	9	217	9	11,272	18	9,577	14	889	7	60	7	201	9	10,750	11	278	8
Rochdale	10,054	18	1,738	13	11,793	11	6,202	5	2,885	16	216	14	1,964	3	11,490	5	78	4
Rochford	7,871	13	162	0	8,033	13	5,478	8	836	1	45	14	305	4	8,062	16	278	6
Romford	10,250	16	303	10	10,554	6	9,130	6	1,520	15	68	5	360	1	11,218	3	339	1
Romney Marsh	3,864	4	113	16	3,978	0	2,945	14	556	9	24	16	263	13	3,945	2	225	10
Romsey	5,303	3	66	2	5,369	5	4,576	1	682	10	26	13	133	16	5,475	0	211	1
Ross	7,553	9	86	4	7,639	13	5,971	14	714	15	40	3	253	13	7,016	10	219	4
Rothbury	3,942	2	30	19	3,973	1	3,235	14	578	17	14	12	67	11	3,928	0	47	6
Rotherham	8,541	5	217	14	8,758	19	6,581	4	1,469	19	96	0	172	16	8,815	15	162	10
Rotherhithe	6,719	13	590	7	7,310	0	3,592	9	2,043	7	37	19	1,750	8	7,521	18	120	0
Royston	10,095	12	115	7	10,210	19	7,628	18	632	9	60	5	126	14	8,488	10	291	4
Rugby	8,097	2	386	11	8,383	13	5,281	0	1,542	7	72	3	585	2	7,633	17	254	15
Runcorn	6,957	18	354	0	7,311	18	6,058	0	812	15	77	6	561	5	7,617	12	177	15
Ruthin	9,787	7	72	14	9,860	1	8,793	15	1,155	18	43	15	355	10	10,443	13	170	0
Rye	8,103	3	549	19	8,653	2	7,254	4	536	3	36	19	831	18	8,844	18	166	11
Saffron Walden	12,863	16	341	10	13,205	6	11,209	3	1,033	5	12	7	521	15	12,984	17	338	10
Salford	11,219	11	2,213	13	13,433	4	7,893	7	2,625	16	272	2	2,418	19	13,270	8	170	0
Samford Incorporation	5,014	3	43	2	5,057	5	3,538	8	1,058	12	34	4	40	1	4,765	5	275	0
Saviour, St.	17,371	14	2,069	16	19,441	10	13,180	12	5,159	3	112	13	1,090	0	19,634	19	200	0
Scarborough	4,883	11	191	14	5,075	5	4,702	3	27	5	61	4	159	16	4,992	2	130	0
Sculcoates	10,632	10	546	15	11,179	5	9,366	5	733	3	125	17	418	12	10,685	12	58	0
Sedbergh	2,094	7	221	10	2,315	17	1,739	0	339	19	18	10	80	9	2,279	17	38	14
Sedgfield	2,230	19	35	13	2,266	12	1,788	12	429	10	16	9	70	10	2,363	6	50	3
Seidon	3,026	19	19	11	3,046	10	1,918	10	797	12	..	..	337	12	3,053	14	124	18
Selby	5,449	13	156	19	5,606	12	4,441	13	715	17	40	8	177	12	5,563	10	125	0
Settle	6,626	9	338	3	6,964	12	5,044	9	1,777	0	58	2	288	12	7,456	18	166	5
Sevenoaks	12,554	6	202	19	12,757	5	8,535	19	968	3	63	11	325	5	9,993	3	350	0
Shaftesbury	8,007	5	109	2	8,116	7	6,872	17	635	15	35	12	257	19	7,829	17	210	0
Shardlow	9,621	17	74	14	9,696	11	6,797	10	2,335	3	104	2	439	4	9,788	17	237	10

NAMES OF UNIONS.	Amount of Money levied by Assessment.	Received from all other Sources, in Aid of Poor Rate.	Total Amount of Money Received.	Expended in Relief, &c., of the Poor.	Expended in Law Charges.	Payments for or towards the County Rate.	Payments on Account of the Registration Act.		Expenses under the Parochial Assessments' Act.	Money Expended for all other Purposes.	Total Parochial Rates, &c., Expended.	Expended in Medical Relief included in the Amount Expended for the Relief of the Poor.
							Fees to Clergymen and Registrars.	Outlay for Register Offices, Books Forms, and other Incidental Expenses.				
Sheffield	£. 20,987	£. 3,693	£. 24,680	£. 18,387	£. 104	£. 3,020	£. 358	£. 15	£. 161	£. 1,317	£. 23,349	£. 314
Sheppey	3 3	14 13	17 13	19 19	0 2	421 5	37 5	17	1	176 8	4,266 16	0 0
Shepton Mallet	10,997	585	11,583	10,719	89	692 9	52 14	..	..	115 1	11,669 0	380
Sherborne	6,747	124	6,872	5,807	56	739 19	39 0	..	..	251 13	6,894 18	10 0
Shifnal	3,158	87	3,246	3,180	68	798 8	29 4	9	100	62 10	4,259 6	0 0
Shipston-on-Stour	11,353	101	11,455	9,046	34	1,914 0	62 15	..	22	428 15	11,509 0	116
Skipton	10,598	465	11,063	7,347	91	2,065 15	90 6	14	121	933 2	10,664 13	0 0
Skirraugh	4,309	155	4,464	4,179	60	446 5	30 11	16	11	42 3	4,770 18	203
Sleaford	7,474	110	7,584	5,502	32	1,013 16	71 10	..	97	124 10	6,842 7	10 0
Sleahull	4,975	69	5,044	3,105	183	1,290 7	33 12	..	119	114 1	4,845 15	8 0
Southam	4,531	174	4,705	3,414	30	902 0	28 0	..	..	158 14	4,534 1	97
South Molton	10,192	126	10,319	8,190	..	1,005 6	54 2	6	40	191 18	9,510 8	118
South Shields	7,987	62	8,050	6,183	60	645 15	..	..	3	287 3	7,176 15	19 0
South Stoneham	4,415	199	4,688	3,474	125	573 16	35 13	15	..	545 6	4,801 13	100
Southwell	7,723	185	7,923	5,092	14	2,211 16	58 7	0	32	7 8	7,980 14	184
Spalding	7,919	341	8,104	5,358	37	1,864 11	68 17	..	222	381 8	7,742 0	217
Spilshy	12,845	2	13,186	9,417	281	1,910 4	88 12	0	153	401 2	12,490 11	0 3
Stafford	8,270	76	8,346	7,546	216	946 8	59 7	..	..	639 12	8,950 18	69
Staines	8,305	239	8,545	6,210	43	1,636 1	26 17	1	73	182 14	8,444 14	10 0
Stamford	7,674	147	7,821	4,824	49	2,390 5	54 17	0	34	439 7	7,588 4	210
Stepney	34,752	3,983	38,735	20,632	345	8,075 18	264 7	81	..	215 14	35,924 5	185
Steyning	5,822	162	5,985	4,825	115	574 8	39 12	..	..	6,524 4	5,808 9	0 0
Stockbridge	4,340	70	4,410	3,382	250	705 11	..	..	..	252 16	4,573 3	152
Stockport	13,649	2,879	16,528	10,736	302	2,487 14	471 5	4	25	234 18	16,634 13	0 0
Stockton	6,626	402	7,029	5,236	75	1,145 10	94 15	0	..	2,607 13	6,921 7	210
Stokesley	4,464	113	4,578	3,661	141	303 7	28 6	..	..	369 3	4,237 11	0 0
Stoke-upon-Trent	8,785	220	9,005	4,423	104	631 10	193 2	..	..	103 2	8,495 19	77
Stone	7,642	53	7,696	5,503	127	1,243 7	57 9	11	20	3,123 8	7,170 8	195
Stourbridge	9,134	306	9,440	6,591	354	1,291 6	154 14	..	..	226 16	9,026 7	10 1
		10	16	11	1			..	..	634 15		255

* Estimated from Returns of previous year.

† The expenditure of the townships of Tolmorden and Walsden was omitted in the return made by the Clerk of this Union to the Commissioners; they have, however, been enabled to form an estimate of the expenditure of these townships, and have added the amount to that of the remaining townships of the Union.

** Estimated from Returns of previous year.

‡ The expenditure of the townships of Todmorden and Walsden was omitted in the return made by the Clerk of this Union to the Commissioners, and have added the amount to that of the remaining townships of the Union.

NAMES OF UNIONS.	Amount of Money levied by Assessment.	Received from all other Sources, in Aid of Poor Rate.	Total Amount of Money Received.	Expended in Relief, &c., of the Poor.		Expended in Law Charges	Payments for or towards the County Rate.	Payments on Account of the Registration Act.		Expenses under the Parochial Assessments' Act.	Money Expended for all other Purposes.	Total Parochial Rates, &c., Expended.	Expended in Medical Relief included in the Amount Expended for the Relief of the Poor.
				£.	s.			£.	s.				
Tonbridge	£. 12,007 0	£. 128 18	£. 12,135 18	£. 10,489 2	s. 2	£. 45 15	£. 684 10	£. 60 14	s. 19 10	£. 249 13	£. 363 13	£. 11,912 17	£. 282 4
Torrington	7,927 19	53 10	7,981 9	6,979 7	7	110 13	593 8	46 5	..	18 11	170 18	7,919 2	160 5
Totnes	15,403 18	117 9	15,521 7	13,183 18	7	138 2	1,178 11	83 6	..	..	559 16	15,143 13	268 3
Towcester	7,083 1	219 1	7,302 2	6,156 19	43 17	43 17	650 6	..	..	..	256 18	7,108 0	260 0
Tregaron	2,760 4	12 16	2,773 0	2,064 17	40 0	40 0	456 17	26 14	..	..	98 13	2,687 1	33 16
Truro	12,462 18	244 18	12,707 16	9,391 4	313 8	313 8	1,065 8	138 12	..	..	1,256 3	12,164 15	287 0
Tunstead and Happing In- corporation	7,110 5	29 7	7,139 12	5,580 10	9 4	9 4	1,124 13	40 12	..	8 0	42 6	6,805 5	710 3
Tynemouth	13,610 17	351 10	13,962 7	10,407 7	138 4	138 4	1,255 19	166 15	..	40 2	842 11	12,850 18	240 7
Uckfield	9,964 19	256 7	10,221 6	8,540 19	44 4	44 4	317 13	47 19	15 0	..	335 7	9,301 2	531 13
Ulverstone	10,081 7	759 6	10,840 13	7,692 2	46 16	46 16	2,391 10	75 4	..	..	197 4	10,402 16	332 3
Uppingham	4,869 8	163 8	5,032 16	4,324 13	32 12	32 12	770 12	34 2	..	16 16	219 4	5,397 19	171 11
Upton-on-Severn	7,778 14	233 18	8,012 12	4,768 10	54 4	54 4	2,549 10	40 15	..	37 3	307 9	7,758 1	243 0
Uttoxeter	5,875 8	638 11	6,513 19	3,782 7	143 9	143 9	1,223 1	33 0	10 1	186 13	255 5	5,638 16	106 6
Uxbridge	7,945 18	55 10	8,001 8	5,885 5	124 17	124 17	1,933 8	60 18	10 0	..	499 14	8,514 2	200 0
Wakefield	13,421 0	..	13,421 0	10,608 0	538 0	538 0	1,832 0	75 0	8 0	47 0	1,053 0	14,161 0	220 0
Wallingford	10,396 14	41 1	10,437 15	8,013 19	..	..	1,078 5	36 0	..	305 7	107 17	9,541 8	292 18
Walsall	6,925 4	289 11	7,214 15	5,832 0	4 8	..	393 0	115 5	..	..	737 1	7,081 14	148 7
Walsingham	15,940 9	140 13	16,081 2	11,384 18	50 17	50 17	1,195 2	60 10	..	412 6	1,047 12	14,151 5	320 0
Wandsworth and Clapham	21,708 13	195 12	21,904 5	12,888 5	566 10	566 10	2,344 13	92 11	15 0	..	3,649 6	19,556 5	440 0
Wangford	7,301 5	129 15	7,431 0	5,238 10	116 6	116 6	1,001 7	35 12	..	..	442 14	6,834 9	163 0
Wantage	9,599 7	369 10	9,968 17	8,717 17	8 8	8 8	1,662 2	46 10	27 0	..	562 3	11,024 0	320 14
Ware	6,952 10	81 2	7,033 12	6,129 18	153 3	153 3	663 6	43 15	..	130 17	129 0	7,249 19	262 6
Wareham and Purbeck	9,560 6	78 0	9,638 6	8,519 16	241 11	241 11	663 16	42 17	..	62 12	330 2	9,895 11	305 0
Warminster	12,571 13	194 0	12,765 13	10,809 18	10 9	10 9	846 12	49 14	34 17	..	465 18	12,182 11	441 12
Warrington	9,842 0	1,451 6	11,293 6	6,648 12	81 12	81 12	2,117 5	112 7	0 19	..	2,737 13	11,698 8	252 10
Warwick	14,412 1	382 6	14,794 7	11,024 1	283 4	283 4	1,711 8	98 4	25 8	..	1,055 15	14,148 0	311 11

Wayland.	7,395	10	443	12	7,839	2	6,016	10	766	13	30	14	..	49	4	797	14	7,660	15	240	0	
Weardale	4,543	1	148	7	4,691	8	3,804	18	353	13	34	2	..	..	..	191	8	4,469	3	89	19
Wellingtonborough.	9,044	15	266	8	9,311	3	8,141	14	638	18	65	15	..	289	14	151	7	9,297	3	253	10	
Wellington (Salop).	5,023	17	36	1	5,059	18	3,444	15	678	3	58	15	13	6	..	130	10	4,563	10	130	0	
Wellington (Somerset).	11,937	15	152	3	12,089	18	11,264	7	752	14	50	0	..	248	14	182	7	12,625	18	298	11	
Wells.	9,610	3	167	15	9,777	18	7,342	1	1,308	5	41	11	..	44	1	437	19	9,236	19	221	0	
Welwyn.	1,171	4	110	8	1,281	12	887	17	73	8	6	18	..	100	0	116	13	1,190	17	40	0	
Wem.	4,236	1	173	12	4,409	13	3,131	4	768	8	28	10	5	0	18	111	4	4,364	10	197	9	
Weobly.	4,080	7	44	16	4,125	3	3,056	8	519	10	21	6	0	3	..	107	9	3,746	1	133	9	
Westbourne.	3,572	16	20	0	3,592	16	3,094	15	334	10	17	6	12	10	..	128	0	3,625	7	148	12	
West Bromwich	9,128	6	181	12	9,309	18	6,887	18	1,027	11	184	11	12	8	55	8	476	3	8,837	3	185	4
Westbury-on-Severn	4,164	9	79	9	4,243	18	2,944	3	660	13	24	5	..	75	6	169	13	3,876	0	138	10	
Westbury and Whorwells- down.	7,173	17	67	6	7,241	3	6,328	14	644	10	43	9	..	423	10	157	19	7,601	6	220	0	
West Derby.	10,299	1	778	4	11,077	5	5,196	3	3,037	7	237	12	2	14	661	18	1,943	11	11,266	2	132	15
West Firle	2,902	3	24	5	2,926	8	2,210	19	116	2	9	3	..	..	..	121	3	2,457	7	80	0
West Ham.	12,675	8	489	17	13,165	5	10,401	14	1,006	18	69	18	..	156	12	1,541	13	13,359	18	471	12	
Westhamnett	7,231	10	57	10	7,289	0	5,835	12	1,022	17	33	19	27	0	..	382	11	7,336	6	470	0	
West Ward.	3,004	17	43	13	3,048	10	2,392	5	569	19	21	11	..	..	..	60	14	3,070	10	79	7
Weymouth.	6,960	0	311	3	7,271	3	6,245	17	142	7	54	9	7	17	89	17	179	16	7,248	19	711	16
Wheatenhurst	3,772	13	51	9	3,824	2	2,797	18	824	5	24	9	..	..	..	162	5	3,913	13	131	0
Whitby.	5,508	14	517	18	6,026	12	4,876	14	333	8	60	12	..	..	..	328	6	5,767	0	107	8
Whitechurch.	3,425	2	53	10	3,478	12	2,904	8	412	11	14	10	..	..	..	230	16	3,562	5	125	0
Whitehaven.	7,113	17	240	19	7,354	16	5,950	15	865	18	96	15	17	1	..	296	5	7,448	16	160	10	
Whitechapel.	26,332	11	1,994	17	28,327	8	16,696	19	2,693	4	245	2	32	19	..	8,268	5	28,023	15	745	9	
Whittlesea.	2,406	18	9	13	2,416	11	1,734	3	494	11	22	13	8	0	..	43	9	2,302	16	33	1	
Wigan.	11,786	13	420	5	12,206	18	9,581	19	3,626	4	252	12	..	166	4	769	4	14,421	4	230	6	
Wight, Isle of, Incorporation	15,709	16	31	7	15,741	3	12,704	14	2,062	11	1	12	..	..	..	366	19	15,192	8	..	..
Wilton.	6,089	6	186	17	6,276	3	4,659	1	1,056	12	59	14	..	169	7	243	16	6,255	8	121	6	
Williton.	10,500	0	81	0	10,581	0	9,752	0	560	0	48	0	..	68	0	132	0	10,632	0	353	0	
*Wilton.	6,659	7	59	0	6,718	7	7,631	4	708	16	31	2	15	6	353	17	79	0	8,923	12	270	0
Wimborne and Cranborne.	11,077	3	244	1	11,321	4	8,056	17	870	4	48	14	14	19	..	219	19	9,551	19	268	0	
Wincanton.	13,835	14	188	17	14,024	11	12,091	19	918	18	62	0	..	73	6	171	10	13,317	13	405	2	
Wincombe	5,083	13	255	13	5,339	6	3,223	11	1,388	0	27	19	..	444	13	215	0	5,370	0	140	0	
Winchester, New	11,439	2	151	0	11,590	2	8,786	1	1,965	10	..	..	..	..	..	243	4	11,091	16	315	0

* Estimated from Returns of previous year.

† The amount expended in medical relief for the several parishes in the Isle of Wight was not stated in the returns received from the respective parish officers.

NAMES OF UNIONS.	Amount of Money levied by Assessment.	Received from all other Sources, in Aid of Poor Rate.	Total Amount of Money Received.	Expended in Relief, &c., of the Poor.	Expended in Law Charges.	Payments for or towards the County Rate.	Payments on Account of the Registration Act.		Expenses under the Parochial Assessments' Act.	Money Expended for all other Purposes.	Total Parochial Rates, &c., Expended.		Expended in Medical Relief included in the Amount Expended for the Relief of the Poor.
							Fees to Clergymen and Registrars.	Outlay for Register Offices, Books Form, and other Incidental Expenses.			£.	s.	
Windsor	£. 6,198 19	£. 355 8	£. 6,554 7	£. 6,013 5	£. 189 11	£. 394 10	£. 54 12	£. 10 0	£. s.	£. s.	£.	s.	£. s.
Winslow	6,070 14	24 16	6,095 10	4,771 17	2 0	562 4	17 0	..	.. 3	147 8	5,737 12	..†	193 0
Wirral	4,647 18	64 2	4,712 0	2,797 19	89 0	576 12	61 9	..	..	694 6	4,219 6	54 0	54 0
Wisbeach.	21,362 0	529 18	21,891 18	15,024 3	223 13	2,074 1	..	..	..	1,116 14	18,438 11	524 14	524 14
Witham	7,382 18	157 0	7,539 18	5,782 0	24 18	604 13	46 14	..	..	304 18	6,763 3	264 11	264 11
Witney	13,042 9	79 14	13,122 3	11,266 12	43 8	1,207 2	66 2	..	..	531 6	13,114 10	510 0	510 0
Woburn	5,611 2	18 2	5,629 4	4,941 1	34 7	610 7	36 1	..	..	85 1	5,706 17	227 10	227 10
Wokingham	8,190 11	131 11	8,322 2	6,585 12	43 0	745 9	34 16	..	..	169 12	7,578 9	220 0	220 0
Woodbridge	15,561 13	78 18	15,640 11	12,172 2	99 19	1,823 8	73 9	..	74 17	195 13	14,439 8	438 0	438 0
Woodstock	8,275 0	32 2	8,307 2	6,770 10	70 15	778 8	37 3	23 8	178 14	171 14	8,030 13	254 10	254 10
Wolstanton and Burslem	9,029 19	193 3	9,223 2	6,392 4	172 5	581 16	111 13	2 10	104 1	874 3	8,238 12	162 0	162 0
Wolverhampton	7,569 2	474 6	8,043 8	9,750 14	121 2	713 11	245 4	5 1	..	1,223 9	12,059 1	226 9	226 9
Worcester	9,044 1	296 7	9,340 8	5,819 0	173 8	2,758 3	72 6	..	..	432 7	9,255 4	200 0	200 0
Workshop	6,764 4	56 4	6,820 8	4,685 3	181 5	1,436 6	48 7	0 18	147 1	161 1	6,660 1	129 3	129 3
Wortley	5,989 5	450 16	6,440 1	4,886 7	35 8	1,058 3	82 2	..	50 0	419 11	6,531 11	74 5	74 5
Wrexham	11,060 10	128 0	11,188 10	9,050 4	28 7	1,961 13	110 1	13 3	142 9	429 10	11,735 7	265 0	265 0
*Wycombe	18,204 0	..	18,204 0	16,041 0	295 0	1,075 0	..	..	..	618 0	18,029 0	..	..
Yarmouth, Great	7,179 18	138 17	7,318 15	7,317 10	55 17	..	65 10	..	46 11	5 0	7,490 8	160 15	160 15
Yeovil	10,867 0	33 16	10,900 16	9,678 6	17 7	952 5	86 18	..	70 9	135 12	10,940 17	322 0	322 0
York	12,458 13	410 2	12,868 15	9,569 1	355 18	2,200 9	129 16	..	19 0	409 9	12,683 13	253 9	253 9

* The medical officers' salaries for this Union were not paid within the year ended 25th March, 1840.

† Estimated from Returns of previous year.

PARISHES NOT IN UNION

UNDER THE

POOR LAW AMENDMENT ACT.

NAMES OF PARISHES.	Amount of Money levied by Assessment.	Received from all other Sources, in Aid of Poor Rate.	Total Amount of Money Received.	Expended in Relief, &c., of the Poor.	Expended in Law Charges.	Payments for or towards the County Rate.	Payments on Account of the Registration Act.		Expenses under the Parochial Assessments' Act.	Money Expended for all other Purposes.	Total Parochial Rates, &c., Expended.	Expended in Medical Relief included in the Amount Expended for the Relief of the Poor.
							Fees to Clergymen and Registrars.	Outlay for Register Offices, Books Forms, and other Incidental Expenses.				
CAMBRIDGE.	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.
Thorney	1,194 15	3 16	1,198 11	871 8	..	289 8	..	..	..	..	1,160 16	61 19
CHESTER.												
Baptist, St. John	1,410 3	..	1,410 3	1,098 1	21 11	469 0	22 0	..	..	153 5	1,763 17	..
Bridget, St.	348 12	..	348 12	232 5	..	92 15	1 15	..	..	47 15	374 10	..
Martin, St.	236 18	..	236 18	126 12	..	78 3	1 4	..	..	27 0	232 19	..
Mary, St., on-the-Hill	1,198 1	..	1,198 1	728 16	21 14	272 18	12 6	..	..	183 17	1,219 11	..
Michael, St.	342 17	..	342 17	223 6	..	110 10	1 16	..	..	32 12	368 4	..
Oiave, St.	110 8	..	110 8	93 12	..	36 16	1 14	..	..	32 8	164 10	..
Oswald, St.	1,718 6	..	1,718 6	1,277 9	..	510 6	20 12	..	..	184 4	1,992 11	..
Peter, St.	531 13	..	531 13	205 17	..	230 2	1 15	..	..	22 8	460 2	..
Trinity, the Holy	1,026 5	..	1,026 5	747 12	..	290 16	9 10	..	..	122 10	1,170 8	..
Total	6,923 3	..	6,923 3	4,733 10	43 5	2,091 6	72 12	..	..	805 19	7,746 12	..
DERBY.												
<i>Appletree Hundred.</i>												
Alkmonton	24 11	..	24 11	8 0	..	11 18	..	..	..	3 11	23 9	..
Atlow	66 17	0 1	66 18	24 10	..	26 8	0 8	..	..	10 11	61 17	1 12
Bentley, Hungry	23 8	..	23 8	..	..	18 7	..	..	..	5 1	23 8	..
Biggin	78 8	11 19	90 7	54 5	11 3	11 10	0 12	..	..	17 15	95 5	5 15
Braalsford	209 9	1 16	211 5	205 16	1 10	..	0 10	..	..	..	207 16	8 0
Cubley	181 1	2 2	183 3	140 1	..	37 17	..	..	..	5 5	183 3	8 0
Edlaston and Wyaston	92 11	..	92 11	55 5	4 19	26 15	..	..	..	4 19	91 18	3 0
Hollington	105 16	..	105 16	81 17	..	23 19	..	..	..	..	105 16	3 0
Hulland	82 12	1 2	83 14	53 9	0 3	15 3	0 12	..	..	..	83 2	4 12
Hulland Ward	70 14	7	78 3	28 11	..	20 10	..	..	..	13 15	95 10	..

Hulland Ward Intacks.	29 3	..	29 3	31 4	..	6 5	..	0 4	..	..	37 13	0 18
Longford.	385 4	16 11	401 15	285 6	..	81 15	0 14	..	..	..	367 15	8 0
Marston Montgomey	268 1	..	268 1	225 5	4 5	40 16	..	..	..	..	270 6	5 0
Mercarston	80 16	..	80 16	51 8	..	28 0	..	0 5	..	..	79 13	3 0
Norbury and Roston	200 0	25 12	225 12	146 17	5 6	53 8	0 12	..	..	18 16	224 19	13 0
Osmaston	121 7	0 1	121 8	75 9	..	21 14	0 7	..	..	25 3	120 13	4 0
Rodsley	40 12	..	40 12	25 9	..	14 10	0 1	..	..	4 3	44 3	..
Shirley	166 12	..	166 12	89 11	30 0	32 6	0 15	..	..	13 10	166 2	6 0
Snelstone	154 3	13 9	167 12	80 0	7 13	38 8	0 8	..	..	36 3	162 12	8 8
Sturston	153 0	23 16	176 16	138 8	..	33 3	1 17	..	..	4 0	177 8	5 0
Stydd	22 18	..	22 18	11 6	..	7 17	..	..	..	..	19 3	..
Yeaveley	123 5	..	123 5	56 5	40 0	17 12	..	..	..	..	113 17	4 4
Yeldersley	69 5	..	69 5	36 13	..	22 4	0 12	..	..	3 17	63 6	6 0
<i>High Peake Hundred.</i>												
Blackwell	41 15	..	41 15	24 4	..	11 14	0 1	..	..	5 17	41 16	..
Rowland	10 16	..	10 16	10 4	..	4 19	0 5	..	..	..	15 8	..
Wornhill	151 3	19 0	170 3	73 8	..	56 8	0 16	..	..	39 11	170 3	..
Youlgrave	327 15	19 10	347 5	319 15	..	40 1	3 4	..	..	21 10	384 10	6 18
<i>Morleston and Litchurch Hundred.</i>												
Clifton and Compton	202 4	..	202 4	158 4	..	44 0	2 2	..	..	..	204 6	6 0
<i>Repton and Gresley Hundred.</i>												
Catton	No Poor.	..	..	..	..	..	..	..	..	..	..	..
<i>Wicksuorth Hundred.</i>												
Ashborne.	707 13	37 18	745 11	632 3	16 16	54 18	6 17	..	..	23 15	734 9	18 5
Ballidon	122 4	..	122 4	49 1	3 5	34 1	0 3	..	..	35 13	122 3	0 9
Bentley, Fenny	70 10	1 14	72 4	28 15	7 0	22 13	0 12	0 5	..	3 15	63 0	4 0
Bonsall	356 15	4 13	361 8	283 12	22 3	49 17	5 5	..	..	22 4	383 1	6 1
Bradbourne	139 11	11 15	151 6	68 11	..	38 17	0 9	..	..	33 16	141 13	..
Brassington	302 10	30 7	332 17	209 15	14 15	71 18	2 12	..	..	21 19	320 19	10 0
Callow	86 13	14 6	100 19	72 7	..	17 15	0 5	..	..	9 15	100 2	..
Carsington	156 17	..	156 17	127 9	..	25 6	1 0	..	..	12 15	166 10	1 13
Eaton and Alsop	58 18	..	58 18	15 5	7 6	23 13	0 7	..	..	..	46 11	..

NOTE.—The defect of the Return to the Circular from the Commissioners is thus marked (*); and, in such cases, the Return of the previous year is substituted for the sake of approximation in the County Total.

NAMES OF PARISHES.	Amount of Money levied by Assessment.	Received from all other Sources, in Aid of Poor Rate.		Total Amount of Money Received.	Expended in Relief, &c., of the Poor.	Expended in Law Charges.	Payments for or towards the County Rate.	Payments on Account of the Registration Act.		Expenses under the Parochial Assessments' Act.	Money Expended for all other Purposes.	Total Parochial Rates, &c., Expended.	Expended in Medical Relief included in the Amount Expended for the Relief of the Poor.
		£.	s.					Fees to Clergymen and Registrars.	Outlay for Register Offices, Books, Forms, and other Incidental Expenses.				
DERBY—continued.													
Elton	£. 117 6	£. 1 19	s. 6	£. 119 5	£. 70 4	£. 1 7	£. 31 3	£. 1 1	£. . .	£. . .	£. 15 11	£. 119 6	£. . .
Hartington, Town Quarter	98 18	33 13	132 11	63 0	..	..	49 0	1 11	0 5	..	20 4	134 0	1 3
Hartington, Nether Quarter	143 11	0 8	143 19	72 11	..	..	40 7	0 7	..	..	52 12	165 17	5 12
Hognaston	126 10	8 0	134 10	93 16	..	..	32 3	0 16	..	..	17 12	144 7	1 16
Hopton	32 19	15 12	48 11	38 19	..	..	15 15	0 3	..	3 18	10 11	69 6	..
Ible	23 19	0 1	24 0	16 3	..	..	6 12	0 3	..	..	..	22 18	..
Kirk Ireton	169 17	3 18	173 15	124 12	6 10	..	31 13	1 18	..	7 16	8 8	180 17	6 6
Kniveton	123 15	3 19	127 14	90 16	..	..	37 3	0 17	..	..	2 18	131 14	5 11
Mappleton	52 17	2 9	55 6	67 1	..	..	23 17	..	..	..	11 10	102 8	3 0
Middleton by Wirksworth	264 13	23 1	287 14	262 6	2 3	..	17 6	4 6	..	..	1 14	287 15	4 13
Offcoat and Underwood	188 10	11 13	200 3	121 4	3 4	..	60 10	0 19	0 5	..	15 10	201 12	5 5
Parwick	140 0	12 2	152 2	97 10	3 10	..	49 12	1 5	..	..	23 11	175 8	3 9
Thorpe	90 8	..	90 8	28 0	..	..	34 12	0 7	..	..	..	62 19	..
Tissington and Lea	154 11	104 8	258 19	74 7	..	..	59 1	1 1	..	74 15	22 12	231 16	4 7
Total	7,212 11	464 4	7,676 15	5,197 17	192 18	..	1,574 19	46 0	1 12	86 9	635 11	7,735 6	189 3
DEVON.													
City of Exeter.													
United Parishes	7,500 0	607 13	8,107 13	7,063 4	232 9	..	..	71 17	18 13	..	1,666 18	9,053 1	165 0
Plymouth, Town and Suburbs.													
Plymouth	9,500 0	635 17	10,135 17	9,600 7	81 8	..	..	95 9	11 10	2 2	345 2	10,135 18	143 6
Stoke Damerell	12,867 12	..	12,867 12	9,793 9	174 17	..	477 17	113 5	11 6	..	1,440 10	12,011 4	120 0
Total	29,867 12	1,243 10	31,111 2	26,457 0	488 14	..	477 17	280 11	41 9	2 2	3,452 10	31,200 3	428 6

GLOUCESTER.									
<i>City of Bristol.</i>									
United Parishes.	14,779	8	1,947	9	16,726	17	17,082	0	302 11
	8,093	16	296	2	8,389	18	4,985	8	193 5
							2,053	5	..
							52	8	220 6
							0 11		24 16
							31 10	1,053	2
							8,369	9	22,453 0
							74	15	489 4
KENT.									
<i>City of Canterbury.</i>									
United Parishes.	8,093	16	296	2	8,389	18	4,985	8	193 5
							2,053	5	..
							52	8	220 6
							0 11		24 16
							31 10	1,053	2
							8,369	9	22,453 0
							74	15	489 4
LANCASTER.									
<i>Lonsdale Hundred.</i>									
Arkholm-with-Cawood.	205	12	2	5	207	17	97	4	33 7
Bare.	40	19	9	7	50	6	40	8	0 10
Bolton-by-the-Sands	294	2	28	14	322	16	236	9	2 3
*Borwick.	182	10	..	..	182	10	155	7	..
Burrow-with-Burrow	208	0	3	10	211	10	169	18	..
Cansfield.	110	10	..	..	110	10	33	12	..
Caton.	574	7	104	1	678	8	447	1	4 12
Claughton	86	7	2	6	88	13	42	9	..
Dalton-with-Hutton.	90	11	..	0	90	11	23	1	1 12
Farleton.	17	10	5	0	22	10	17	17	..
Gressingham	191	6	..	..	191	6	127	17	..
Halton-with-Aughton	382	17	42	10	425	7	218	11	..
Heysham.	263	16	98	2	361	18	234	15	2 0
Hornby.	94	3	..	..	94	3	94	3	..
Ireby.	51	14	..	..	51	14	20	15	2 15
Kellet, Nether	273	17	..	..	273	17	223	0	..
Kellet, Over	249	4	..	..	249	4	179	19	..
Leck.	122	8	1	12	124	0	57	6	17 8
Melling-with-Wrayton	124	13	..	..	124	13	75	7	..
Poulton.	137	11	0	15	138	6	91	9	1 5
Quernmoor	349	16	10	18	360	14	182	4	5 0
Roburndale	162	6	..	9	162	6	115	9	7 9
Slyne-with-Hest.	228	7	4	9	232	16	148	5	1 17
Tatham, Lower End	191	8	191	8	85	11	..
Tatham, Upper End	231	8	16	17	248	5	152	5	2 2

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LANCASTER—continued.												
Torrisholme	£. s. 93 19	£. s. 11 19	£. s. 105 18	£. s. 65 6	£. s. 0 12	£. s. 21 3	£. s. 1 11	£. s. 0 16	£. s. 4 10	£. s. 23 15	£. s. 113 3	£. s. 1 10
Tunstal	110 8	..	110 8	29 0	40 18	29 19	0 13	0 5	105 5	..
Wennington	122 4	6 18	129 2	144 12	0 18	22 6	0 8	0 6	..	2 4	170 14	1 7
Whittington	307 3	23 2	330 5	196 5	..	102 16	3 0	25 4	327 5	6 6
Wray-with-Bottom	337 10	20 12	358 2	256 19	3 14	67 9	1 14	4 3	..	32 1	366 0	2 2
Salford Hundred.												
Barton-on-Irwell	2,915 3	111 0	3,026 3	1,968 17	27 7	734 13	44 7	355 17	3,131 1	186 1
Blackley	646 7	367 16	1,014 3	769 3	..	146 17	11 7	84 8	1,011 15	15 0
Bradford	147 12	..	147 12	45 19	..	35 13	..	4 2	12 10	35 9	133 13	..
Cheetham	1,268 7	72 8	1,340 15	322 5	23 9	390 14	15 8	686 3	1,437 19	4 5
Clifton	453 17	22 13	476 10	270 6	..	93 6	1 9	61 18	426 19	9 12
Crumpsall	186 8	0 13	187 1	52 16	0 12	106 1	8 0	33 4	200 13	..
Failsworth	576 1	7 11	583 12	358 13	1 14	117 2	5 2	101 0	583 11	11 2
Flixton	612 0	26 13	638 13	385 5	3 13	116 6	5 13	1 14	..	89 6	601 17	23 9
Harpurhey	75 12	..	75 12	41 19	..	26 12	1 3	0 16	70 10	..
Heaton, Great	194 17	7 2	201 19	161 16	..	44 9	0 3	18 13	225 1	5 12
Heaton, Little	158 7	10 16	169 3	118 13	..	36 12	2 4	15 5	172 14	..
Moston	300 10	11 11	312 1	211 18	..	63 18	1 14	107 1	384 11	6 11
Newton Heath	419 18	320 13	740 11	432 6	1 7	199 16	23 9	180 2	837 0	28 10
Prestwich	842 11	72 6	914 17	618 2	3 3	200 14	19 6	84 15	926 0	0 14
Urmston	260 0	131 16	391 16	120 4	..	79 15	2 6	149 7	351 12	24 9
Worsley	1,663 16	56 15	1,720 11	1,007 7	9 16	346 13	25 6	133 3	1,522 5	1,307 9
LIVERPOOL, Borough of	48,136 8	13,217 0	61,353 8	40,361 7	1,351 16	15,213 19	818 14	3,500 16	61,246 12	685 11
MANCHESTER, ,,	56,722 18	..	56,722 18	32,816 14	600 19	19,157 15	704 9	15 15	..	387 5	53,682 17	
Total	121,416 18	14,829 10	136,246 8	84,025 14	2,151 18	38,605 3	1,729 5	36 14	134 8	6,422 18	133,106 0	2,820 16

<i>Sparkenhoe Hundred.</i>												
Higham-on-the-Hill and Lindley	318 11	1 7	319 18	256 1	..	67 8	1 18	..	..	325 7	..	..
Ratcliffe Culey	164 19	..	164 19	119 16	..	31 17	1 8	0 19	..	165 0	5 0	5 0
Sibson Wellsborough and Temple Hall	216 12	8 17	225 9	182 13	..	54 1	1 9	..	..	238 3	7 10	7 10
Stapleton	164 13	4 18	169 11	102 18	..	37 12	0 5	..	30 16	171 11	..	..
Stoke Golding	404 13	8 0	412 13	391 17	..	42 7	..	..	..	434 4	9 1	9 1
Sutton Cheney	56 3	16 4	72 7	34 1	0 7	37 8	1 8	1 6	..	77 17	6 2	6 2
Witherley	196 3	0 5	196 8	164 9	..	32 19	2 8	..	..	199 16	7 7	7 7
Total	1,521 14	39 11	1,561 5	1,251 15	0 7	303 12	8 16	2 5	..	1,611 18	35 0	35 0
MIDDLESEX.												
<i>Ossulston Hundred, Finsbury Division.</i>												
James, St., and John, St., Clerkenwell	18,658 14	1,080 18	19,739 12	10,900 18	321 9	2,414 18	171 16	..	..	5,347 9	19,156 10	176 0
Luke, St.	19,641 4	..	19,641 4	12,571 0	15 7	1,895 10	193 12	2 9	..	4,471 12	19,149 10	390 4
Mary, St., Islington	14,620 7	1,282 15	15,903 2	7,055 8	232 8	2,749 17	127 10	..	16 10	7,921 5	18,102 18	311 7
Sepulchre, St.	2,666 3	10 10	2,676 13	1,557 7	29 8	199 11	18 9	..	..	730 3	2,534 18	65 2
<i>Ossulston Hundred, Holborn Division.</i>												
Giles-in-the-Fields, St., and George, St., Bloomsbury	22,270 10	1,309 6	23,579 16	13,108 15	88 14	3,499 0	175 11	..	..	6,555 2	23,427 2	816 17
Mary-le-bone, St.	61,091 2	1,511 7	62,602 9	29,916 15	94 14	11,394 19	363 11	1 0	..	24,353 3	66,124 2	1,592 7
Pancras, St.	53,171 6	..	53,171	21,984 15	567 11	..	368 4	..	..	..†	22,920 10	741 11
<i>Ossulston Hundred, Tower Division.</i>												
Leonard, St., Shoreditch	25,110 3	3,085 4	28,195 7	19,138 9	150 1	2,383 5	304 12	..	..	5,294 17	27,271 4	476 12
<i>Westminster, City and Liberty.</i>												
George, St., Hanover-square	40,038 13	1,828 15	41,867 8	13,700 18	252 3	8,223 17	159 9	..	..	14,280 10	36,676 17	652 12
James, St.	18,345 12	1,623 5	19,968 17	9,891 0	112 4	3,481 19	93 11	4 18	..	5,944 1	19,527 13	350 0
Margaret, St., and St. John the Evangelist	18,325 16	150 15	18,476 11	8,875 19	43 0	2,298 15	170 19	3 1	..	7,092 12	18,484 6	314 12
Total	293,939 10	11,882 15	305,822 5	148,761 4	1,906 19	38,541 11	2,147 4	11 8	16 10	81,990 14	273,375 10	5,857 4

† Not stated in the Return made to the Commissioners by the Churchwardens and Overseers of this parish.

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NORFOLK.												
Holt Hundred.												
Brinton	£. s. 178 3	£. s. 30 5	£. s. 208 8	£. s. 137 1	£. s. 1 6	£. s. 23 6	£. s. ..	£. s. ..	£. s. 0 16	£. s. 27 8	£. s. 189 17	£. s. 15 5
Melton Constable and Burgh } Parva	155 18	1 6	157 4	115 2	..	41 13	0 10	157 5	5 0
City of Norwich.												
United Parishes . . .	18,526 9	187 15	18,714 4	16,442 18	191 15	..	174 4	2,613 3	19,422 0	..
Total	18,860 10	219 6	19,079 16	16,695 1	193 1	64 19	174 4	..	0 16	2,641 1	19,769 2	20 5
OXFORD.												
City of Oxford.												
United Parishes . . .	4,684 3	1,199 14	5,883 17	4,883 12	141 15	..	60 10	833 1	5,923 18	70 0
SALOP.												
Bradford, North Hundred,												
Whitchurch Division.												
Whitchurch	2,441 14	89 3	2,530 17	1,502 16	42 12	302 8	16 3	275 2	2,139 1	63 0
Chirbury Hundred.												
Brompton and Riston . .	104 17	..	104 17	73 12	..	23 7	2 8	99 7	0 10
*Chirbury	844 18	..	844 18	657 19	11 8	111 14	1 19	1 2	..	23 19	808 1	..
Worthen	1,200 0	..	1,200 0	1,000 15	70 6	130 4	7 6	18 5	1,226 16	40 4
Oswestry Hundred.												
Felton, West	291 10	..	291 10	134 7	..	112 2	3 7	19 11	269 7	..
Kinnerley	586 15	..	586 15	425 18	..	96 0	3 8	..	20 16	..	546 2	..

Knockin	78 19	..	78 19	46 3	..	24 17	0 13	..	..	6 15	78 8	..	..
Llanbyddwell	316 15	..	316 15	249 15	..	63 8	1 16	..	..	17 13	332 12	..	..
Llanymynech (part of)	34 13	..	34 13	27 15	..	11 14	..	..	..	5 4	34 13	..	..
Marth's, St.	383 5	..	383 5	278 13	..	86 2	4 17	..	..	29 6	398 18	15 0	0
Oswestry (Parish)	1,108 11	1 19	1,110 10	717 18	..	186 19	..	..	..	92 13	997 10	15 0	0
Oswestry (Town)	1,176 10	..	1,176 10	801 13	..	328 8	11 11	..	..	14 7	1,155 19	15 0	0
Ruyton-of-the-Eleven-Towns	300 10	..	300 10	209 0	..	67 0	..	..	..	11 8	287 8	..	..
Soughton	70 10	..	70 10	47 19	..	14 15	0 19	..	..	8 13	72 6	..	..
Syllatun	298 7	0 11	298 18	223 10	..	63 8	..	..	..	5 11	292 9	..	..
Whittington	503 9	0 8	503 17	348 14	..	147 8	7 15	..	..	..	503 17	..	..
<i>Shrewsbury Town.</i>													
Alkmund, St.	610 10	59 11	670 1	553 5	24 10	26 15	4 17	1 4	..	158 14	769 5	50 9	9
Chal, St.	2,991 10	959 4	3,050 14	1,526 6	15 12	..	28 13	..	..	..	1,570 11	52 10	10
Holy Cross and St. Giles	577 15	7 8	585 3	321 13	18 0	129 2	4 10	1 4	5 5	139 4	618 18	15 0	0
Julian, St.	418 14	39 1	457 15	410 6	..	..	11 5	..	..	51 6	472 17	20 16	6
Mary, St.	881 10	92 16	974 6	789 9	15 0	..	18 4	1 16	..	262 9	1,086 18	52 6	6
Meole Brace	373 9	18 17	392 6	298 17	..	55 3	3 4	..	..	50 9	407 13	17 7	7
Total	14,694 11	1,268 18	15,963 9	10,646 3	197 8	1,980 14	130 7	5 6	26 1	1,192 17	14,178 16	357 2	2
SOUTHAMPTON.													
<i>Alton, North Division, Alton Hundred.</i>													
Bramshott	461 10	4 12	466 2	426 15	0 16	58 15	2 17	..	..	15 19	505 2	28 0	0
Dockenfield	141 9	..	141 9	207 9	0 13	5 12	0 6	..	..	0 10	214 10	10 14	14
Kingsley	370 19	0 1	371 0	325 14	..	37 18	0 19	..	..	..	364 11	15 4	4
<i>Bishop's Sutton Hundred.</i>													
Headley	725 0	24 8	749 8	546 10	5 0	58 14	3 17	0 8	..	131 17	746 6	34 1	1
<i>Basingstoke Division, Crondall Hundred.</i>													
Aldershot	378 1	7 3	385 4	337 1	..	35 8	1 5	..	..	40 9	414 3	14 18	18
Cove	232 15	0 10	233 5	121 2	..	19 6	1 11	..	..	22 3	164 2	..	..
Farnborough	217 8	..	217 8	127 5	..	19 18	0 8	0 18	..	22 13	171 2	10 10	10
Hawley	345 13	36 1	381 14	345 14	..	36 0	..	..	..	..	381 14	15 0	0
Long Sutton	173 15	8 2	181 17	151 5	..	39 15	0 14	191 14	13 1	1
Yateley	169 5	26 9	195 14	146 6	..	43 2	2 5	24 14	216 7	15 16	16

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	£.	s.	£.	s.	£.	s.	£.	s.	£.	s.	£.	s.	£.	s.	£.	s.	£.	s.	£.	s.	£.	s.	
SOUTHAMPTON—continued.																							
Fawley Division, Fawley Hundred.																							
Avington	72	11	72	11	45	6	27	4	72	10	7	19	
Kingsclere Division, Overton Hundred.																							
Laverstoke	56	13	56	13	29	13	26	14	56	7	4	0	
Portsmouth Division, Alverstoke and Gosport Liberties.																							
Alverstoke Parish and Gosport Town	3,341	11	193	7	3,534	18	2,677	14	362	0	39	11	7	16	3	5	436	2	3,534	17	86	15	
Town of Southampton.	10,819	13	666	1	11,485	14	6,745	13	2,709	0	54	12	25	0	120	0	1,426	13	11,080	18	120	0	
United Parishes	17,506	3	966	14	18,472	17	12,233	7	3,479	6	107	11	34	2	123	5	2,121	14	18,114	3	375	18	
Total																							
STAFFORD.																							
Offlow, North, Hundred.																							
Haselour	29	3	29	3	21	0	8	2	29	2	
Pirehill, South, Hundred.																							
Blithfield-with-Newton	271	3	0	5	271	8	185	17	49	18	1	4	3	11	240	10	
Renton Abbey	16	10	16	10	16	10	7	19	24	9	
Totmanslow, North, Hundred.																							
*Alstonefield	243	8	26	11	269	19	181	7	37	3	..	0	2	5	15	1	243	16	
Blower-with-Swinscoe	77	1	77	1	49	17	21	18	2	0	73	15	4	0	

Calton-in-Blore	12 9	.. 4	12 9	2 12	1 7	4 18	..	..	.. 7	4 13	13 10	.. 4
Grindon (Parish)	115 18	6	122 2	87 5	..	22 0	..	..	3	7 3	119 15	3 4
Grindon (Town)	118 0	..	118 0	75 11	1 7	32 3	2 3	..	..	7 3	118 7	6 10
Ilam, Casterton, & Throwley	76 10	2 12	79 2	63 15	..	50 0	0 8	..	..	..	114 3	2 6
Okeover	67 7	3 17	71 4	30 15	0 18	12 0	..	..	..	6 13	50 6	2 0
Totmanslow, South, Hundred.												
Butterton	145 13	30 12	176 5	143 10	..	24 5	1 15	..	..	6 16	176 6	.. 8
Calton-in-Mayfield	56 13	..	56 13	48 10	..	4 8	..	..	..	3 8	56 6	0
Calton-in-Waterfall	14 8	..	14 8	7 9	1 0	6 11	..	..	..	1 0	16 0	..
Calwick	61 7	..	61 7	30 3	..	27 7	..	..	..	6 3	63 13	..
Ellastone	124 19	..	124 19	92 11	0 13	21 10	..	0 5	..	..	114 19	5 0
Mayfield	71 18	100 0	171 18	94 1	1 1	45 17	3 13	..	..	28 7	172 19	5 5
Prestwood	58 17	..	58 17	45 11	..	10 1	..	..	..	2 7	57 19	..
Ramshorn	58 13	0 16	59 9	28 3	..	26 12	..	..	..	..	54 15	..
Stanton	105 10	0 3	105 13	81 14	..	19 18	0 17	0 5	..	3 1	105 15	5 19
Waterfall	118 13	24 14	143 7	88 0	1 1	29 7	0 19	..	..	14 19	134 6	4 0
Wetton	185 6	..	185 6	111 16	41 0	33 19	1 16	..	..	..	188 11	1 18
Woodhouses	16 11	0 1	16 12	12 14	..	4 1	..	..	..	2 10	19 5	..
Wootton	91 17	0 2	91 19	66 7	..	21 16	..	..	..	..	88 3	4 0
Total	2,137 14	195 17	2,333 11	1,564 18	56 7	521 13	14 15	2 15	3 7	112 15	2,276 10	44 10
SUFFOLK.												
Town of Bury St. Edmund's.												
James, St. and St. Mary . .	6,122 0	1,354 16	7,476 16	6,240 2	150 15	..	38 2	20 0	..	1,027 16	7,476 15	165 6
SURREY.												
Brixton Hundred, East Division.												
Newington, St. Mary . . .	18,068 4	1,832 19	19,901 3	6,353 12	199 13	5,587 10	165 17	7 13	6 6	3,171 0	15,491 11	354 12
Farnham Hundred.												
Farnham	3,086 2	197 6	3,283 8	2,239 0	7 11	304 14	35 13	..	..	717 19	3,304 17	125 0
Frensham	516 14	82 0	598 14	425 0	1 17	56 13	4 4	94 8	582 2	36 1
Seal and Tongham	290 13	6 3	296 16	186 16	1 10	32 7	1 12	74 11	296 16	15 0

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SURREY—continued.												
Godalming Hundred, First Division.												
Puttenham	305 16	5 14	311 10	306 19	..	21 7	0 7	328 13	..
Godley Hundred, First Division.												
Frimley	227 9	13 2	240 11	410 4	30 2	55 16	4 5	82 7	582 14	25 11
Woking Hundred, First Division.												
Ash and Normandy	442 12	6 9	451 1	440 0	..	19 5	1 5	460 10	21 5
Total	22,939 10	2,143 13	25,083 3	10,361 11	240 13	6,077 12	213 3	7 13	6 6	4,140 5	21,047 3	577 9
SUSSEX.												
Rape of Arundel, Arundel Hundred.												
*Arundel	1,450 15	204 12	1,655 7	1,309 19	32 3	112 4	4 6	..	6 6	22 9	1,487 7	..
Avesford Hundred.												
Climping	143 5	..	143 5	92 19	1 7	44 5	0 12	0 6	..	0 6	139 15	13 16
Ford	47 1	..	47 1	34 11	..	12 16	4 11	51 18	5 0
South Stoke and Offham	109 5	..	109 5	94 19	1 4	17 8	0 4	0 18	114 13	4 0
Tortington	44 14	..	44 14	16 5	1 10	25 9	43 4	4 5
Bury Hundred.												
Bignor	205 16	..	205 16	141 11	..	13 3	0 11	0 19	..	0 16	157 0	5 0
Bury and West Burton	581 6	11 18	593 4	358 16	1 14	38 2	0 3	2 2	0 14	45 14	447 5	11 10
Coates	26 7	..	26 7	13 3	1 2	5 5	3 0	0 4	22 14	..
Fittleworth	491 2	..	491 2	496 9	3 14	27 10	5 17	533 10	16 0
*Houghton	53 0	..	53 0	62 19	..	11 13	74 12	..

Poling Hundred.																						
Angmering	548	0	7	16	555	16	455	6	2	2	95	6	3	3	..	0	16	..	555	17	12	0
Burham.	No Levy.		..	..	..	92	4	97	11	..	25	19	0	14	..	..	..	..	125	0	5	0
Ferring	92	4	..	..	..	383	16	156	8	..	27	17	0	12	..	..	..	..	184	17	4	4
Goring	383	16	..	..	..	408	15	236	5	..	58	6	..	..	..	..	..	..	348	16	18	0
Leominster	403	4	5	11	..	481	4	229	5	4	14	7	..	0	17	..	..	..	332	14	10	0
Littlehampton	478	6	2	18	..	..	..	328	4	11	18	4	10	16	..	..	..	..	492	18	42	19
North Stoke.	No Poor.		..	..	..	217	7	111	16	..	..	19	..	..	..	..	..	..	..	..	..	..
Poling	217	7	..	..	..	47	12	77	5	..	..	19	..	..	..	..	..	..	134	2	13	6
Preston, East	45	12	2	0	..	238	15	150	13	13	5	16	..	..	..	1	0	..	90	4	3	0
Rustington	229	19	8	16	..	86	6	68	4	1	10	16	..	..	..	0	8	..	207	14	8	5
Warningcamp	86	6	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	82	18	3	0
Rotherbridge Hundred.																						
Barlavington	111	8	..	..	..	111	8	83	2	1	12	6	0	4	..	1	3	..	126	9	5	6
Burton	98	19	..	..	..	98	19	135	1	..	..	10	..	..	..	..	..	..	141	11	..	..
Duncton	201	5	..	..	..	201	5	130	10	..	..	1	11	..	..	..	..	..	160	1	5	0
Egdean	62	12	0	3	..	62	15	74	14	..	..	14	0	18	..	0	14	..	91	18	..	9
Sutton	373	10	37	3	..	410	13	330	4	..	..	19	1	6	..	..	..	..	363	9	9	9
Westaswith Hundred.																						
Amberley	194	19	7	18	..	202	17	152	19	3	1	13	2	0	..	0	12	..	192	5	11	11
*Greatham	82	19	..	..	..	82	19	52	10	..	..	10	0	3	..	..	..	..	58	3	..	..
Rackham	No Levy.		..	..	..	..	..	95	14	..	..	7	..	..	..	..	..	..	105	1	5	0
Wiggenholt	32	16	..	..	..	32	16	16	0	..	..	4	..	..	..	..	..	..	29	4	..	..
Rape of Bramber, Brightford Hundred.																						
Broadwater	1,299	8	28	4	..	1,327	12	824	6	..	..	16	29	15	..	..	..	..	1,224	6	..	..
Clapham.	264	1	..	..	..	264	1	214	0	..	..	14	..	..	..	..	..	..	226	14	..	..
Durrington	713	8	4	3	..	117	11	80	11	..	..	1	..	..	..	1	18	..	100	14	9	17
Heene	111	1	17	18	..	128	19	76	19	..	..	15	0	13	..	0	2	..	114	16	5	0
Lancing	141	0	7	16	..	148	16	195	1	1	2	6	4	14	..	..	..	..	245	3	15	0
Patching Hundred.																						
Patching.	264	16	264	16	262	15	0	18	..	263	13	8	8
Tarring Hundred.																						
West Tarring	505	0	0	6	505	378	8	116	8	1	2	9	543	4	21	15

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	£.	s.	£.	s.	£.	s.	£.	s.	£.	s.	£.	s.	£.	s.	£.	s.	£.	s.	£.	s.	£.	s.
SUSSEX—continued.																						
<i>Rape of Chichester, Aldwick Hundred.</i>																						
Slindon	243	7	..	3	243	7	165	16	1	1	16	0	1	19	0	18	1	16	187	10	6	0
Southberstead	1,057	15	3	6	1,061	1	791	8	13	17	142	4	9	0	25	2	981	11	44	17
<i>Easebourne Hundred.</i>																						
Heyshott.	305	15	7	14	313	9	255	5	1	3	8	19	2	6	40	2	307	15	8	0
<i>Rape of Lewes, Whalesbone Hundred.</i>																						
Brighthelmstone	15,810	3	1,260	7	17,070	10	16,722	15	329	10	1,250	0	140	4	922	0	19,364	9	320	0
<i>City of Chichester.</i>																						
United Parishes	3,286	12	187	1	3,473	13	2,981	4	33	13	23	6	15	0	420	10	3,473	13	85	5
Total	30,197	19	1,805	10	32,003	9	28,551	10	578	17	2,626	4	251	3	27	18	1,858	9	33,928	7	739	13
WARWICK.																						
<i>Hemlingford Hundred, Atherstone Division.</i>																						
Hartshill	156	14	156	14	137	12	24	14	40	9	3	12	30	7	236	14	13	3
<i>Knighthlow Hundred, Kirby Division.</i>																						
Bedworth	945	12	121	0	1,066	12	841	16	7	7	73	1	17	15	45	8	985	7	33	18
Brinklow.	244	0	16	7	260	7	203	14	0	7	23	9	2	9	24	3	254	2	17	3
Easehall	53	13	53	13	68	6	34	5	102	11	3	0
*Pailton	312	12	23	2	335	14	250	6	43	5	15	1	308	12
Wolvey	556	8	61	2	617	10	606	15	8	0	64	16	2	6	681	17	13	13

<i>Southern Division.</i>																						
Birmingham, Town of	42,702	8	6,969	9	49,671	17	39,835	14	312	3	748	3	465	6	6	3	7,637	3	49,004	12	1,146	11
<i>City of Coventry.</i>																						
United Parishes	8,121	15	1,154	13	9,276	8	6,464	14	202	3	1,952	5	111	9	..	..	1,198	5	9,928	16	243	16
Total	53,093	2	8,345	13	61,438	15	48,408	17	554	14	2,945	8	602	17	6	3	8,984	12	61,502	11	1,471	4
<i>WILTS.</i>																						
<i>Kinwardstone Hundred.</i>																						
Brimslade and South Saver- nake (Extra Parochial) . . }	142	0	35	10	177	10	148	17	..	..	15	18	..	..	..	..	..	..	164	15	..	..
<i>Selkley Hundred.</i>																						
Savernake, North (Extra Parochial)	103	15	..	..	103	15	86	19	..	..	16	16	..	..	..	..	..	..	103	15	6	0
<i>New Sarum City.</i>																						
United Parishes	4,663	8	333	1	4,996	9	4,669	15	94	4	..	..	26	13	0	3	206	2	4,996	17	98	10
Total	4,909	3	368	11	5,277	14	4,905	11	94	4	32	14	26	13	0	3	206	2	5,265	7	104	10
<i>YORK, EAST RIDING.</i>																						
<i>Ouse and Derwent Wapentake.</i>																						
Menthorpe-cum-Bowthorpe	63	6	..	..	63	6	51	10	..	..	11	16	..	..	..	..	..	..	63	6	0	13
<i>Kingston-upon-Hull.</i>																						
United Parishes	13,766	14	103	5	13,869	19	11,356	0	101	11	..	..	114	15	14	0	1,439	2	13,025	8	100	0
<i>Liberty of St. Peter, York.</i>																						
Helperby	19	5	12	6	204	11	198	8	..	..	..	..	..	..	..	..	6	3	204	11	8	10
<i>Ainsty of the City of York.</i>																						
Acaster Selby	119	1	5	15	124	16	77	7	1	7	37	9	0	10	..	..	..	..	116	13	2	5
Acomb	235	12	14	1	249	13	152	9	9	1	71	9	2	6	14	4	249	9	3	15
Angram	39	18	39	18	32	11	7	7	39	18

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							Fees to Clergymen and Registrars.	Outlay for Register Offices, Books, Forms, and other Incidental Expenses.				
	£.	s.	£.	s.	£.	s.	£.	s.	£.	s.	£.	£.
YORK, EAST RIDING—continued.												
Appleton Roebuck	232	15	13	0	228	2	2	14	274	1
Askham Bryan	141	15	91	15	0	7	141	15
Bickerton	70	1	..	3	50	12	70	1
Bilbrough	136	15	5	3	64	0	0	12	..	46	145	19
Bilton	228	14	182	19	0	10	228	15
Bolton Percy	128	6	96	17	0	5	..	0	120	8
Catterton	32	8	20	5	0	3	..	0	32	8
Colton	57	1	1	5	28	12	0	13	55	3
Helaugh	167	9	61	7	0	12	..	1	127	12
Hessay	62	19	2	8	40	1	0	4	..	1	65	7
Hutton	75	4	44	6	0	5	74	10
Knapton	41	16	10	5	21	9	0	1	..	3	49	4
Long Marston	183	11	18	9	178	0	238	4
Moor Monkton	223	7	123	1	42	0	..	7	223	7
Oxton	23	1	23	1	5	21	15
Poppleton, Nether	153	17	121	0	154	17
Poppleton, Upper	98	8	2	5	63	7	0	4	99	4
Rufforth	108	15	46	11	1	5	..	1	106	0
Steeeton	54	11	25	7	54	11
Tadcaster, East	156	18	141	8	4	185	14
Thorp Arch	111	8	1	15	63	8	14	12	..	16	124	1
Tockwith	314	3	275	0	0	5	..	1	314	4
Walton	102	17	70	17	1	8	106	5
Wighill	132	18	1	11	69	9	0	126	9
Wilstrop	46	8	2	6	28	5	48	14
Total	17,502	1	193	14	14,005	3	181	19	15	559	16,997	13

YORK, NORTH RIDING.									
<i>Allertonshire Wapentake.</i>									
Hutton Conyers (Extra Pa- rochial) }	125 10	11 11	137 1	118 17	..	17 11	..	136 8	..
Norton Conyers	29 1	..	29 1	15 1	..	7 8	0 3	22 12	..
<i>Bridford Wapentake.</i>									
Fawdington	17 17	..	17 17	16 15	..	..	..	16 15	..
<i>Bulmer Wapentake.</i>									
Newton-upon-Ouze . . .	166 19	..	166 19	156 15	..	30 16	0 5	187 16	..
Shipton	147 16	..	147 16	146 18	..	..	0 18	147 16	..
Skelton	69 10	..	69 10	66 19	..	..	0 19	67 18	..
Tollerton	185 3	20 0	205 3	200 8	2 10	..	..	202 18	..
Warthill (part of) . . .	42 5	..	42 5	41 14	..	4 4	0 8	46 6	0 6
Youlton	23 16	..	23 16	19 0	3 9	8 1	..	40 10	..
<i>Gilling, West, Wapentake.</i>									
Melbecks	520 7	13 4	533 11	482 4	..	38 17	5 17	549 2	22 4
Muker	497 12	35 4	532 16	437 19	..	26 15	4 11	541 3	65 1
<i>Hallikeld Wapentake.</i>									
Asenby	44 1	1 2	45 3	63 11	..	..	0 13	64 4	3 1
Baldersby	44 19	5 0	49 19	47 10	..	..	0 12	48 11	0 19
Cundall and Leckby . .	33 7	..	33 7	32 0	..	48 11	0 15	81 14	..
Dishforth	106 14	3 8	110 2	102 5	..	..	0 14	102 19	0 15
Humberton and Milby .	25 3	..	25 3	25 3	..	8 16	0 2	34 1	3 6
Kirby-on-the-Moor . .	50 5	..	50 5	37 2	..	13 3	0 11	51 8	1 1
Langthorpe	46 1	8 19	55 0	18 16	..	14 18	1 8	70 13	1 10
Marton-le-Moor . . .	57 19	..	57 19	36 12	..	20 1	0 3	58 0	..
Melmerby	107 13	..	107 13	92 18	..	11 18	1 9	106 5	..
Middleton Quernhow .	47 8	..	47 8	23 15	..	22 13	0 2	46 10	..
Norton-le-Clay . . .	47 0	..	47 0	35 2	..	9 4	0 10	46 11	1 15
Rainton-with-Newby .	78 5	16 11	94 16	70 15	..	20 5	1 9	92 9	10 17
Sutton-cum-Howgrave .	..	..	..	9 7	..	5 3	..	14 10	..
Tanfield, East . . .	17 17	..	17 17	17 17	..	9 16	0 2	27 15	..
Tanfield, West . . .	215 10	9 10	225 0	183 11	..	24 19	1 4	222 9	3 0
Thornton Bridge . . .	16 12	..	16 12	13 6	..	7 16	0 2	21 4	..
Wath	54 2	..	54 2	41 2	..	7 14	0 14	49 10	..

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YORK, NORTH RIDING—continued.												
Hang, West, Wapentake.												
Abbotside, Higher . . .	207 3	13 12	220 15	194 1	..	25 9	1 5	220 15	5 9
Abbotside, Lower . . .	249 18	7 16	257 14	264 2	..	8 9	272 11	3 0
Askrigg . . .	400 18	0 8	401 6	325 1	30 2	19 8	2 7	8 5	385 3	6 7
Aysgarth . . .	144 2	21 8	165 10	153 16	2 16	..	0 17	5 1	162 10	..
Bainbridge . . .	527 10	8 5	535 15	446 10	38 10	25 14	1 17	9 11	522 2	7 8
Bishop Dale . . .	38 0	..	38 0	29 0	..	9 11	0 5	38 16	0 9
Burton and Walden . . .	238 0	3 3	241 3	220 10	1 10	17 18	239 18	..
Carperby . . .	160 10	2 15	163 5	165 6	1 1	0 1	166 8	0 13
Hawes . . .	633 5	5 11	638 16	629 19	..	34 8	6 10	670 17	11 9
Newbiggin . . .	74 11	0 2	74 13	65 19	..	8 9	0 6	74 14	..
Thoralby . . .	180 0	3 17	183 17	147 6	..	15 14	0 14	14 5	177 19	..
Thornton Rust . . .	38 18	..	38 18	29 8	..	7 3	1 1	37 12	0 13
Langbawgh Liberty, West Division.												
Pickton . . .	19 9	..	19 9	20 1	..	8 16	28 17	1 16
Total . . .	5,730 16	191 6	5,922 2	5,244 1	77 7	521 10	40 1	1 11	3 17	207 12	6,095 19	65 15
YORK, WEST RIDING.												
Agbrigg Wapentake.												
Ackton . . .	68 1	..	68 1	42 15	1 0	20 10	0 10	1 11	66 6	..
Altofts . . .	247 4	13 2	260 6	198 14	4 4	37 18	19 11	260 7	3 10
Crofton . . .	141 15	9 2	150 17	94 17	..	27 6	9 14	131 17	..
Lofthouse and Carlton . . .	411 11	14 12	426 3	304 8	5 8	65 9	5 2	31 14	412 1	1 3
Methley . . .	655 11	18 8	673 19	409 9	23 9	151 2	5 3	3 1	150 0	51 8	793 12	9 12
Middleton . . .	383 19	14 15	398 14	344 8	2 3	59 5	1 18	..	18 12	4 0	430 6	..
Normanton and Woodhouse . . .	107 13	26 18	134 11	91 4	..	31 4	144 8	..

Barkston Ash Wapentake, Lower Division.																							
Saddleworth-with-Quick	5,956	1	964	4	6,920	5	4,462	14	..	657	0	52	18	..	12	1	..	1,250	13	6,435	6	77	16
Snydale	50	3	10	5	60	8	41	15	..	18	13	..	..	3	..	..	..	4	1	67	15	..	4
Whitwood	152	17	2	2	154	19	88	17	2	29	10	1	5	..	..	..	..	52	15	174	11	5	4
Barkston Ash Wapentake, Upper Division.																							
Birken	154	4	..	..	154	4	96	1	..	40	5	0	6	..	..	..	..	7	5	143	17	5	0
Burton Salmon	71	15	..	..	71	15	59	4	..	16	17	..	..	..	..	..	..	..	..	76	1	..	..
Byrome-cum-Pool	24	13	..	..	24	13	11	19	..	20	16	..	..	..	..	..	..	8	17	41	12	..	..
Huddesley, West	179	13	7	10	187	3	155	0	12	0	39	8	..	..	..	..	..	6	9	212	17	5	0
Hambledon	233	19	7	10	241	9	161	9	12	0	39	8	..	..	..	..	..	..	..	212	17	5	0
Hillham	94	0	..	..	94	0	56	15	..	..	22	15	0	17	..	..	..	31	6	111	13	..	..
Monk-Friston	136	15	3	12	140	7	109	12	..	..	28	2	1	2	..	..	..	..	..	138	16	3	0
Ryther and Ozendike	234	8	..	..	234	8	160	16	1	5	59	4	..	..	..	..	13	3	..	234	8	0	8
Sutton	38	14	12	1	50	15	20	0	..	..	16	3	0	2	..	..	..	9	11	45	16	..	..
Barkston Ash Wapentake, Upper Division.																							
Barkston Ash	67	4	31	16	99	0	51	2	1	9	25	1	0	15	..	..	..	..	..	78	7	..	..
Bramham	159	5	113	16	273	1	194	2	..	..	69	3	3	7	..	..	..	..	..	266	12	..	..
Brotherton	376	7	16	8	392	15	111	19	3	2	56	11	6	15	78	8	..	..	..	266	15	17	19
Clifford-cum-Boston	237	14	38	12	276	6	168	13	14	8	62	10	3	13	..	..	..	27	3	276	7	0	11
Fairburn	127	14	..	..	127	14	72	9	15	15	37	15	2	0	..	..	..	..	..	127	19	3	3
Fenton-cum-Biggin	121	13	22	2	143	15	103	0	3	12	30	10	0	15	..	..	..	1	5	139	2	..	..
Grimston	41	11	..	..	41	11	13	9	..	..	27	2	0	8	..	..	..	..	..	40	19	..	..
Huddleston and Lumby	189	16	..	..	189	16	139	9	..	..	20	10	0	8	..	..	..	..	..	160	7	2	2
Kirkby Wharf and Muiford.	105	16	..	..	105	16	52	14	..	..	31	14	0	1	..	..	..	15	6	99	15	..	..
Kirk Fenton.	222	15	11	4	233	19	206	10	..	..	38	19	0	18	..	..	..	1	0	247	7	5	0
Lead.	70	12	..	..	70	12	48	1	..	..	18	19	0	1	..	..	..	3	11	70	12	..	..
Ledsham	94	13	19	5	113	18	46	1	0	14	35	11	0	12	..	..	..	14	3	97	1	..	..
Ledstone	97	0	..	..	97	0	56	0	..	..	35	0	..	..	..	..	..	21	0	112	0	..	..
Lotherton-with-Abberford.	119	16	16	10	136	6	86	12	..	..	23	2	2	5	13	0	..	7	10	132	9	..	..
Micklefield	136	6	7	8	143	14	82	6	1	4	24	19	1	4	..	..	..	6	3	115	16	10	5
Micklethwaite	24	17	..	..	24	17	11	18	..	..	12	9	..	..	..	..	..	..	..	24	7	..	..
Milford, South	214	18	0	2	215	0	132	12	..	..	46	16	2	13	..	..	..	3	4	185	5	4	0
Newthorpe	26	11	..	..	26	11	17	10	..	..	6	15	0	3	..	..	..	0	13	25	1	..	..
Newton Tyme and Toulston	90	5	14	7	104	12	52	13	..	..	43	4	0	2	1	3	..	..	..	97	2	0	10
Saxton-cum-Scarthingwell.	145	12	6	10	152	2	91	17	1	2	52	6	0	17	..	..	..	9	6	155	8	0	13
Sherburn	578	14	32	16	611	10	348	11	33	4	109	3	3	13	17	10	512	1	18	5
Sutton-with-Hazlewood	146	15	11	11	158	6	77	8	6	12	51	8	0	18	15	14	..	5	8	157	8	1	16

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YORK, WEST RIDING— <i>continued.</i>															
Tadcaster (West part of)	299 16	..	22 17	299 16	214 17	..	70 19	4 13	50 12	341 1	..
Towton	54 17	..	10 2	54 17	22 14	..	19 3	0 2	7 10	49 9	..
Ulleskelf	130 11	130 11	72 1	7 17	39 3	1 19	5 0	..	4 12	130 12	..
Claro Wapentake, Lower Division.															
Aldborough	261 0	22 17	261 0	283 17	139 15	10 15	81 0	2 11	45 15	279 16	28 11
Aldfield	125 10	10 2	125 10	135 12	61 0	47 15	22 1	0 10	4 4	135 10	..
Arkendale	113 18	113 18	69 9	..	38 17	0 12	0 2	3 16	112 16	6 4
Azerley	454 13	28 15	454 13	483 8	373 6	3 12	59 2	1 17	7 9	445 6	5 10
Bilton and Harrowgate	657 0	80 3	657 0	737 3	369 3	57 6	100 8	8 5	218 10	753 12	23 18
Birstwith	268 19	268 19	169 2	70 11	22 14	2 3	4 8	268 18	4 10
Blubberhouses	29 16	29 16	24 17	..	4 12	0 7	29 16	..
Boroughbridge	288 19	288 19	218 7	..	28 3	3 1	10 5	259 16	..
Brearton	93 10	6 2	93 10	99 12	82 15	3 8	22 11	0 16	9 9	118 19	8 3
Burton Leonard	142 15	142 15	119 11	..	22 3	1 1	142 15	..
Clifton-with-Norwood	252 2	3 0	252 2	255 2	176 6	3 9	33 17	2 0	52 4	..	13 12	281 8	2 12
Clint	238 18	5 4	238 18	244 2	223 5	21 10	28 5	0 6	278 6	1 9
Copgrove	57 16	15 15	57 16	73 11	53 1	..	18 0	0 9	2 0	73 10	..
Farnham	89 11	10 8	89 11	99 19	77 9	..	21 5	0 10	2 11	101 15	..
Felliscliffe	215 6	215 6	147 13	1 7	31 18	1 7	18 15	..	6 7	207 7	2 13
Ferensby	69 3	0 5	69 3	69 8	31 15	..	10 19	0 1	26 4	..	0 10	69 9	1 7
Fewston	383 5	388 5	405 10	..	15 11	2 1	423 2	..
Grewelthorpe	190 3	48 11	190 3	238 14	119 11	2 19	58 19	1 5	16 4	198 18	6 0
Hampsthwaite	191 9	191 9	128 15	5 8	23 4	1 7	23 17	..	11 0	196 11	3 0
Haverah Park (Ex. Par.)	71 4	71 4	38 6	15 5	15 10	70 1	11 0
Killinghall	306 6	35 19	306 6	342 5	253 15	2 14	50 16	9 16	318 1	7 1
Kirkby Hall	35 11	35 11	2 10	..	13 17	19 1	35 8	..
	902 0	25 18	902 0	968 7	655 7	..	49 5	6 13	915 17	2 0

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NAMES OF PARISHES.	Amount of Money levied by Assessment.	Received from all other Sources, in Aid of Poor Rate.	Total Amount of Money Received.	Expended in Relief, &c., of the Poor.	Expended in Law Charges.	Payments for or towards the County Rate.	Payments on Account of the Registration Act.		Expenses under the Parochial Assessments' Act.	Money Expended for all other Purposes.	Total Parochial Rates, &c., Expended.	Expended in Medical Relief included in the Amount Expended for the Relief of the Poor.
							Fees to Clergymen and Registrars.	Outlay for Register Offices, Books, Forms, and other incidental Expenses.				
YORK, WEST RIDING— <i>continued.</i>	£.	£. s.	£.	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.
Kirk Deighton	153 5	.. 1	153 5	81 12	9 11	52 10	1 11	..	1 6	9 0	155 10	7 17
Kirkby Overblows	174 0	2 14	203 1	125 4	10 13	50 17	1 2	.. 3	..	14 19	202 15	4 15
Kirkhammerton	148 13	6 11	151 7	136 12	..	21 6	..	..	..	..	159 1	..
Leathley	166 18	..	173 9	130 4	.. 0	42 17	0 16	..	..	..	173 17	2 16
Lindley	137 0	..	137 0	104 4	3 0	18 12	..	..	..	..	125 16	..
Linton	89 8	..	89 8	44 5	..	23 14	0 10	..	15 0	5 19	89 8	..
Marton and Grafton	159 14	..	159 14	126 19	..	32 19	..	..	..	3 16	159 18	4 0
Middleton and Stockhill	66 18	..	66 18	48 6	..	27 13	0 2	..	..	..	79 17	..
Nesfield and Langbar	72 15	..	72 15	69 9	..	..	..	..	..	..	69 9	..
Newhall-with Clifton	132 19	..	132 19	73 12	..	..	..	..	..	..	119 4	..
Nun-Monkton	196 15	..	196 15	148 3	..	33 15	0 14	..	4 9	6 14	197 15	..
Ouseburn, Little.	95 5	..	95 5	64 1	..	22 3	1 4	..	..	7 17	95 5	..
Plumpton	170 2	3 18	174 0	153 17	..	38 11	0 9	..	..	..	192 17	1 17
Ribston, Little	94 8	..	94 8	35 10	..	14 6	1 5	..	..	..	110 7	..
Rigton	144 9	12 7	156 16	79 3	9 14	43 17	2 5	..	..	58 16	145 14	..
Ripley	110 8	..	110 8	114 17	..	25 5	0 18	..	..	10 15	141 0	..
Sicklinghall	136 7	..	136 7	103 3	..	28 15	0 16	..	..	3 13	136 7	..
Spofforth	599 18	16 7	616 5	500 8	..	81 4	3 8	..	..	..	585 0	..
Stainburn	138 16	..	138 16	104 17	..	36 1	0 10	..	..	..	141 8	..
Thorpe, Green or Underwood	179 19	12 2	192 1	128 14	2 8	37 16	0 14	..	..	9 5	178 17	4 15
Timble, Little	24 3	..	24 3	14 17	0 12	6 9	0 1	..	..	2 17	24 16	0 5
Walsford and Great Ribston	96 5	4 12	100 17	64 14	..	43 18	0 10	..	..	..	109 2	..
Weeton	116 12	4 19	121 11	80 11	6 1	34 0	0 19	..	..	..	121 11	..
Weston	48 15	..	48 15	22 13	..	19 15	..	..	..	6 6	48 14	..
Wetherby	377 3	29 6	406 9	311 0	..	75 14	4 11	..	..	..	411 5	2
Whixley	102 17	10 12	113 9	70 17	..	40 12	2 1	..	..	..	113 10	..
Widdington	21 3	..	21 3	9 4	..	11 19	..	..	..	..	21 3	..

Morley Wapentake.

Churwell.	211	9	149	0	360	9	316	18	17	0	41	10	2	2	..	..	360	10	..	10
Eccleshall.	422	5	66	3	488	8	354	10	..	..	92	14	..	..	16	1	480	5	2	10
Gildersome.	497	12	0	12	498	4	309	14	..	..	58	15	5	16	43	0	417	5	7	15

Osgoldcross Wapentake, Lower Division.

Baln.	216	7	19	6	235	13	195	10	10	0	34	11	0	14	..	5	248	15	6	6
Beaghall.	380	10	0	7	380	17	353	10	..	..	39	5	1	13	3	0	413	4	5	0
Criding Stubbs.	72	11	4	8	76	19	50	16	..	..	15	3	0	12	6	19	77	0	..	0
Eggborough.	107	4	13	3	120	7	71	10	..	..	23	6	0	4	17	6	112	6	5	0
Hack.	52	12	..	..	52	12	56	10	..	..	20	14	..	..	..	..	77	19	5	0
Hensall.	158	12	..	..	158	12	163	0	..	..	..	..	0	13	..	..	163	13	5	0
Kellington.	60	8	4	4	64	12	63	17	..	..	26	4	1	18	..	..	92	10	4	0
Smeaton, Little.	67	2	5	12	72	14	48	2	..	..	16	15	0	11	..	6	79	19	5	0
Waldon Stubbs.	131	2	..	..	131	2	64	15	..	..	22	17	..	..	11	14	94	6	..	..
Whitley.	122	0	..	..	122	0	99	14	..	..	18	7	1	0	6	14	119	1	5	0
Womersley.	321	17	3	2	324	19	234	1	..	..	65	3	1	6	16	0	316	10	7	0

Osgoldcross Wapentake, Upper Division.

Ackworth.	570	10	30	15	601	5	450	7	5	15	118	10	0	13	..	13	601	5	10	10
Badsworth.	118	1	5	6	123	7	77	1	..	..	32	7	0	4	12	2	125	2	5	0
Carleton.	54	9	10	2	64	11	71	5	..	..	31	0	0	14	5	14	168	13	7	0
Castleford.	194	1	46	12	240	13	202	4	1	10	29	12	5	15	21	11	260	12	8	8
Darrington.	265	15	4	7	270	2	195	3	2	19	63	14	1	7	11	9	274	12	7	0
Elmsall, North.	189	10	8	18	198	8	165	7	..	..	47	19	..	..	..	8	213	14	5	4
Elmsall, South.	224	9	5	0	229	9	155	16	..	..	32	15	..	5	5	8	214	17	2	13
Featherstone.	95	13	..	..	95	13	60	4	..	..	34	3	1	5	..	..	95	12	..	..
Ferry Frystone.	312	12	..	..	312	12	141	10	5	0	72	15	2	17	67	12	289	14	10	7
Hardwick, East.	67	0	18	10	85	10	47	15	..	..	16	1	0	6	8	11	72	13	4	0
Hardwick, West.	48	9	..	..	48	9	33	18	0	10	11	10	0	16	..	..	47	19	0	6
Hesle.	56	17	..	..	56	17	37	16	0	3	15	2	..	..	1	6	55	5	1	2
Hilltop.	35	19	..	..	35	19	20	11	0	7	6	15	0	6	0	14	28	13	0	8
Houghton Glass.	192	17	..	..	192	17	157	9	..	..	18	13	1	13	15	2	192	17	0	8
Kirkby, South.	232	6	3	10	235	16	150	11	..	..	57	7	..	..	14	19	222	17	5	0
Kirksmeaton.	86	12	..	..	86	12	98	9	..	..	32	7	0	8	..	..	131	4	5	0
Knottingley.	2,033	17	29	0	2,062	17	1,698	7	69	19	75	10	20	17	198	6	2,062	19	..	..
Monkhill.	4	12	..	..	4	12	2	3	..	7	..	..	0	3	0	16	3	2	..	4
Nostell, Huntwick, & Foulby	178	9	..	..	178	9	162	8	3	7	..	3	0	10	1	8	181	17	2	..

NAMES OF PARISHES.	Amount of Money levied by Assessment.	Received from all other Sources, in Aid of Poor Rate.	Total Amount of Money Received.	Expended in Relief, &c., of the Poor.	Expended in Law Charges.	Payments towards the County Rate.	Payments on Account of the Registration Act.		Expenses under the Parochial Assessments' Act.	Money Expended for all other Purposes.	Total Parochial Rates, &c., Expended.	Expended in Medical Relief included in the Amount for the Relief of the Poor.
							Fees to Clergymen and Registrars.	Outlay for Register Offices, Books, Forms, and other Incidental Expenses.				
YORK, WEST RIDING— <i>continued.</i>	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.
Pontefract	1,308 5	443 7	1,751 12	1,388 11	49 15	..	15 6	..	..	210 10	1,664 2	..
Pontefract Park (Ex. Par.) .	42 11	..	42 11	25 18	..	21 10	..	..	..	6 0	53 8	..
Purston Jaglin	84 0	..	84 0	53 7	1 2	25 12	0 10	..	..	3 5	83 16	3 8
Skelbrooke	47 15	..	47 15	21 18	..	22 18	..	..	..	1 14	46 10	0 2
Stapleton	101 5	..	101 5	122 14	..	15 0	0 7	..	..	..	138 1	6 0
Tanshelf	159 0	22 12	181 12	150 7	..	23 8	1 11	..	..	12 10	187 16	..
Thorp Audling	80 8	3 10	83 18	54 5	..	30 3	..	..	..	8 16	93 4	5 0
Upton	86 19	..	86 19	44 17	..	21 1	..	..	..	8 5	74 3	1 0
Skyrack Wapentake, Lower Division.												
Abberford	99 5	8 6	107 11	95 5	..	32 16	5 5	..	..	11 4	141 10	5 0
Allerton Bywater	219 14	2 18	222 12	200 19	..	42 18	1 2	..	..	..	244 19	..
Austhorpe	153 11	..	153 11	130 9	..	20 6	0 12	..	..	12 0	163 7	15 2
Bardsey-with-Rigton	151 8	..	151 8	94 17	..	52 18	0 18	..	..	10 19	159 12	..
Barwick-in-Elmet	266 1	109 18	375 19	281 18	..	110 5	5 14	..	..	30 5	428 2	1 12
Collingham	138 0	..	138 0	90 17	7 9	27 5	1 2	..	6 0	0 15	133 8	4 18
Garforth, West	199 6	..	199 6	112 14	1 6	25 14	3 6	..	..	17 2	160 2	..
Guiseley	346 17	1 1	347 18	271 9	..	42 19	6 1	..	..	32 4	353 6	..
Keswick, East	90 6	2 17	93 3	26 7	1 3	25 16	0 13	0 13	..	34 0	87 19	9 0
Kippax	283 14	34 9	318 3	210 16	51 1	52 2	4 5	..	..	..	318 4	6 12
Parlington	30 0	4 13	34 13	20 17	..	21 10	0 11	..	..	7 0	49 18	..
Preston, Great and Little .	131 15	..	131 15	96 2	..	23 2	1 19	..	..	11 17	133 0	1 12
Roundhay	184 14	..	184 14	137 19	7 5	62 17	2 4	..	..	..	210 5	0 4
Scarcroft	22 4	0 9	22 13	3 4	0 6	14 0	..	..	..	26 2	43 12	..
Seacroft	193 4	3 18	197 2	160 10	5 4	50 9	4 9	..	..	24 19	245 11	0 4
Shadwell	108 16	..	108 16	58 2	..	35 1	0 14	..	..	12 18	106 15	4 11
Sturton Grange	11 19	..	11 19	3 18	..	8 1	..	..	..	..	11 19	..
Swillington	333 13	7 4	340 17	175 1	7 2	79 0	1 3	..	5 0	85 19	353 5	..

Thornor	W othersome.	243 15	No Poor.	4 2	247 17	140 3	..	42 14	3 3	..	..	..	..	..	8 9	194 9	..
Skyrack Wapentake, Upper Division.																	
Addle-cum-Eccup	..	322 2	0 11	322 13	196 4	12 9	94 3	1 9	2 14	306 19	8 0	..	..	..	..	..	..
Allwoodley	..	51 0	..	51 0	31 10	..	18 6	0 12	..	50 19	..	..	..	..	..	..	..
Arthington	..	234 5	22 7	256 12	130 9	..	56 9	0 11	12 19	205 7	2 11	..	..	..	..	..	..
Baildon	..	493 1	..	493 1	352 3	16 1	68 5	14 6	8 7	503 5	1 10	..	..	..	..	..	..
Bramhope	..	80 10	..	80 10	52 9	..	28 1	..	..	81 6	2 13	..	..	..	..	..	..
Burley	..	727 9	0 6	727 15	375 10	1 8	89 10	3 11	12 10	591 9	0 7	..	..	..	..	..	..
Carlton	..	85 16	6 17	92 13	60 3	0 11	22 10	1 1	8 2	92 7	4 7	..	..	..	..	..	..
Esholt	..	132 3	..	132 3	93 4	..	32 8	1 9	2 9	129 10	4 4	..	..	..	..	..	..
Harewood	..	265 5	5 13	270 18	100 13	..	94 5	1 17	25 0	234 17	1 4	..	..	..	..	..	..
Hawthornth	..	101 12	..	101 12	46 14	..	42 10	0 7	12 7	101 18	..	..	..	..	..	..	..
Horsforth	..	764 8	1 10	765 18	595 3	0 13	115 9	10 10	87 9	809 6	10 11	..	..	..	..	..	..
Ilkley	..	155 0	..	155 0	110 10	20 0	30 0	2 0	10 11	173 1	3 0	..	..	..	..	..	..
Menstone	..	130 18	1 0	131 18	98 1	1 0	26 7	0 9	0 16	126 13	4 2	..	..	..	..	..	..
Otley	..	701 15	25 14	727 9	531 15	7 15	89 11	9 11	93 9	732 1	1 8	..	..	..	..	..	..
Poole	..	127 9	..	127 9	95 11	0 4	27 7	1 3	5 10	129 15	..	..	..	..	..	..	..
*Rawden	..	337 5	..	337 5	213 0	3 13	85 6	3 15	36 9	342 5	..	..	..	..	..	..	..
Weardley	..	63 7	..	63 7	19 19	..	18 0	..	17 17	57 6	..	..	..	..	..	..	..
Wigton	..	80 2	..	80 2	52 19	..	20 3	..	..	74 2	..	..	..	..	..	..	..
Wike	..	71 6	0 2	71 8	53 0	..	14 6	0 8	1 17	67 14	..	..	..	..	..	..	..
Yeaden	..	635 6	16 13	651 19	509 12	..	76 7	12 18	..	600 14	1 17	..	..	..	..	..	..
Staincliffe and Eweross Wapentake, East Division.																	
Silsden	..	853 6	..	853 6	634 10	2 0	93 17	6 15	80 15	817 17	4 0	..	..	..	..	..	..
Staincross Wapentake.																	
Ardley	..	322 14	11 0	333 14	141 3	28 18	47 19	3 12	..	245 2	5 5	..	..	..	..	..	..
Barnesley	..	2,178 19	44 4	2,223 3	1,365 15	..	344 17	45 1	306 12	2,062 5	42 2	..	..	..	..	..	..
Barugh	..	124 6	3 18	128 4	113 3	..	42 11	4 4	..	159 18	5 5	..	..	..	..	..	..
Bretton, Monk	..	326 4	2 0	328 4	192 14	..	69 13	5 14	60 4	328 5	5 0	..	..	..	..	..	..
Brierley-cum-Grimsthorpe	..	317 10	..	317 10	266 10	..	49 17	1 3	..	317 10	..	..	..	..	..	..	..
Carlton	..	221 6	2 0	223 6	177 1	..	47 18	..	..	226 3	5 5	..	..	..	..	..	..
Cawthorne	..	434 2	66 3	500 5	327 11	..	13 1	3 18	64 2	508 12	11 15	..	..	..	..	..	..
Chevet	..	38 16	7 18	46 14	24 0	..	22 4	0 8	4 1	50 13	..	..	..	..	..	..	..
Clayton, West	..	217 0	22 3	239 3	151 16	3 13	36 19	6 9	24 5	223 2	..	..	..	..	..	..	..
Cudworth	..	179 9	35 7	214 16	127 5	15 7	42 4	1 13	25 10	214 9	5 5	..	..	..	..	..	..

NAMES OF PARISHES.

YORK, WEST RIDING—
continued.

Darton	£. s.	321 0	£. s.	15 17	£. s.	336 17	£. s.	314 4	£. s.	7 15	£. s.	35 14	£. s.	5 16	£. s.	0 3	£. s.	20 0	£. s.	31 17	£. s.	395 6	£. s.	8 8	£. s.
Denby		395 18		30 15		426 13		317 4		6 3		49 5		4 19		0 3		20 0		29 0		426 14		2 1	
Dodworth		472 3		5 16		477 19		318 17		..		46 6		4 8		0 9		..		12 5		381 16		5 5	
Gunthwaite		57 0		0 19		57 19		29 14		2 10		16 2		..		..		..		3 12		52 7		..	
Havercroft		89 8		5 10		94 18		58 19		..		24 10		0 5		..		..		1 1		84 15		..	
Hemsworth		521 17		21 13		543 10		407 12		..		118 0		0 17		..		..		59 16		586 5		12 3	
Hienley, South		8 10		..		8 10		63 3		..		26 9		1 1		..		..		12 7		103 0		4 0	
Hoyland, High		76 12		13 3		89 15		75 6		..		20 16		0 18		..		..		7 6		104 6		..	
Kexborough		214 2		6 17		220 19		130 15		10 16		44 17		2 8		..		41 16		15 3		245 15		4 4	
Notton		207 15		20 12		228 7		130 19		..		61 12		1 3		..		..		10 0		203 14		..	
Roystone		184 8		0 1		184 9		139 10		1 11		31 9		1 11		..		3 2		7 6		184 9		5 0	
Ryhill		64 12		14 16		79 8		53 2		..		13 9		0 15		..		15 8		5 14		73 0		..	
Shafton		98 4		..		98 4		36 7		..		18 1		1 0		..		..		15 16		86 12		..	
Silkstone		218 2		..		218 2		147 1		20 0		30 0		2 1		..		..		19 0		218 2		..	
Stainborough		100 11		..		100 11		35 6		0 10		41 17		1 2		..		..		20 8		99 3		..	
Winterset		81 17		4 4		86 1		41 10		..		20 0		0 12		..		..		15 15		77 17		1 10	
Woolley		197 3		0 8		197 11		164 14		3 8		46 5		0 16		..		..		146 3		361 6		0 10	
Worsborough		423 6		19 10		442 16		238 1		..		117 1		19 10		..		7 19		37 2		419 13		..	

Strafforth and Tickhill Wapentake, North Division.

Billingley	£. s.	89 19	£. s.	..	£. s.	89 19	£. s.	52 3	£. s.	..	£. s.	19 3	£. s.	1 1	£. s.	..	£. s.	..	£. s.	8 18	£. s.	81 5	£. s.	4 4	
Darfield		290 6		17 1		307 7		269 0		..		64 5		3 18		..		..		15 15		352 18		7 0	
Hamphall Stubbs		7 3		..		7 3		1 0		..		3 16		..		..		..		2 16		7 12		..	
Houghton, Great		229 17		..		229 17		188 9		..		27 10		0 18		..		..		..		216 17		5 0	
Houghton, Little		54 7		..		54 7		33 8		..		20 1		0 6		..		..		..		54 7		2 12	
Hoyland, High		76 12		11 10		88 2		79 9		0 19		20 16		3 2		..		..		0 12		104 6		..	
Womlwell		533 4		..		533 4		438 6		2 0		62 12		3 14		..		..		39 19		546 11		16 18	

Liberty of Ripon.

Aismunderby-with-Bondgate	£. s.	246 19	£. s.	..	£. s.	246 19	£. s.	203 9	£. s.	..	£. s.	51 1	£. s.	0 16	£. s.	..	£. s.	..	£. s.	
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Bishop Thornton	245	2	54	13	299	15	204	10	13	16	74	13	1	8	10	19	201	3	1	7	
Bishopthorpe	129	7	0	16	130	3	50	9	75	13	70	13	2	2	8	7	299	15	5	10	
Clotherholme	No Poor.		..	..	..		..	..	..	..	..	..	..	..	..	..	..	3	14	129	16	1	1
Eavestone	47	6	..	..	47	6	33	14	..	..	13	2	..	..	..	..	..	..	..	46	16	..	..
Givendale	19	13	..	..	19	13	19	13	..	..	29	12	..	..	..	..	..	..	..	49	5	..	..
Grantley	104	5	..	..	104	5	78	0	..	..	24	4	0	10	..	..	0	15	..	103	9	0	14
Hewick, Bridge	58	12	3	8	62	0	36	2	..	..	30	10	0	1	..	..	0	15	..	67	8	..	..
Hewick, Copt	67	13	..	..	67	13	39	0	..	..	27	1	0	2	..	..	1	10	..	67	13	..	..
Ingerthorpe	51	11	..	..	51	11	27	3	..	..	17	19	..	..	..	..	6	9	..	51	11	0	14
Markington-with-Wallerthwaite	231	11	5	4	236	15	215	6	..	..	89	12	0	19	..	..	..	..	..	305	17	..	..
Newby-with-Mulwith	69	11	..	..	69	11	30	19	..	..	25	0	0	3	..	..	..	..	..	56	2	..	..
Nidd-with-Killinghall	43	4	..	..	43	4	34	11	..	..	14	17	0	10	..	..	..	..	..	49	18	..	..
Nunwick-with-Howgrave	50	17	..	..	50	17	15	7	..	..	35	9	..	..	..	..	..	..	..	50	16	..	..
Ripon, Borough of	1,181	13	131	13	1,313	6	1,064	17	12	5	402	14	13	0	..	..	159	13	..	1,652	9	10	13
Sawley	315	14	..	..	315	14	249	15	..	..	55	0	1	18	..	..	3	2	..	309	15	..	..
Sharrow	57	16	2	11	60	7	29	18	..	..	46	13	0	5	..	..	8	12	..	85	8	2	6
Skelton	95	0	50	17	145	17	77	3	7	12	42	8	0	7	..	..	9	4	..	136	14	..	..
Stainley, North, with Lenningsford	248	14	37	12	286	6	171	12	..	..	97	1	0	10	..	..	7	14	..	276	17	2	2
Sutton Grange	47	13	..	..	47	13	47	13	..	..	19	13	0	2	..	..	..	..	..	67	8	..	..
Westwick	31	10	..	..	31	10	14	16	1	2	15	9	0	3	..	..	..	..	..	31	10	..	..
Whitcliffe-with-Thorpe	71	12	..	..	71	12	25	13	..	..	57	0	0	19	..	..	..	..	..	83	12	1	1
Borough of Leeds, St. Peter's Parish.																								
Armley	1,368	4	156	17	1,525	1	944	18	..	..	277	7	17	19	0	3	..	14	..	1,361	1	17	4
Beeston	798	11	50	6	848	17	522	15	39	16	233	9	6	9	0	2	..	11	..	805	2	5	3	
Bramley	1,891	10	23	0	1,914	10	1,006	6	19	1	713	17	36	19	0	4	75	0	..	1,914	9	14	8	
Chapel Allerton	661	4	35	18	697	2	361	11	..	..	261	0	8	12	..	..	..	8	..	697	11	10	10
Farnley	527	3	..	..	527	3	318	18	..	..	189	1	3	14	..	..	41	13	..	632	3	4	10
Headingley-with-Burley	1,061	4	25	13	1,086	17	355	4	..	..	559	19	15	6	..	..	..	2	..	1,030	11	1	0
Holbeck	3,088	0	202	2	3,290	2	1,901	7	30	8	830	18	46	13	..	..	327	7	..	3,275	16	70	3
Hunslett	2,786	16	486	10	3,273	6	2,219	18	21	0	736	3	53	12	0	13	212	7	..	3,256	14	128	2	
Leeds	30,480	18	483	19	30,964	17	18,673	15	695	15	7,783	7	332	7	5	12	..	..	..	27,707	6	313	18
Potter Newton	341	11	16	1	377	12	179	1	3	10	168	4	2	16	6	3	..	..	..	383	14	7	10
Worley	1,442	1	230	9	1,672	10	917	9	..	..	358	6	23	3	1	5	68	13	..	1,495	15	46	12
Total	106,775	8	5,585	13	112,361	1	73,069	7	1,923	8	23,752	12	1,111	0	45	18	1,693	2	6,604	108,200	6	1,484	6	

NAMES OF PARISHES.	Amount of Money levied by Assessment.	Received from all other Sources, in Aid of Poor Rate.	Total Amount of Money Received.	Expended in Relief, &c., of the Poor.	Expended in Law Charges.	Payments for or towards the County Rate.	Payments on Account of the Registration Act.		Expenses under the Parochial Assessments' Act.	Money Expended for all other Purposes.	Total Parochial Rates, &c., Expended.	Expended in Medical Relief included in the Amount Expended for the Relief of the Poor.	
							Fees to Clergymen and Registrars.	Outlay for Register Offices, Books, Forms, and other Incidental Expenses.					
WALES.													
DENBIGH.													
Chirk Hundred.													
Chirk	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	
Llansillin	419 12	4 7	423 19	228 4	..	106 7	.. 5 6	..	..	63 9	398 0	..
	442 0	..	442 0	305 4	..	102 9	..	..	..	26 18	439 17	..
Total	1,061 12	4 7	1,065 19	533 8	..	208 16	5 6	..	..	90 7	837 17	..
MONTGOMERY.													
Cawrse Hundred, Lower Division.													
Forden	727 16	..	727 16	533 8	..	188 16	1 10	..	..	35 6	759 0	.. 11 12
Leighton (part of)	157 11	..	157 11	102 9	..	51 10	0 13	..	..	..	154 12	0 15
Middletown	53 14	..	53 14	38 12	..	12 4	..	..	..	1 10	52 6	..
Rhos Goch	37 10	..	37 10	25 17	..	9 14	..	..	..	1 19	37 10	..
Trelystan (part of)	52 13	3 11	56 4	31 7	5 6	19 12	..	..	..	..	56 5	..
Uppington	59 16	..	59 16	38 17	..	18 6	0 2	..	..	6 2	63 7	1 16
Cawrse Hundred, Upper Division.													
Castle Caereinion, Upper and Lower	447 16	34 6	482 2	328 10	..	131 2	0 16	..	..	21 15	482 3	6 0
Cofionydd (part of)	56 16	..	56 16	49 10	..	9 4	0 2	..	..	0 11	59 7	..

SUMMARY.

COUNTIES.	Amount of Money Levied by Assessment.	Received from all other Sources, in Aid of Poor Rate.	Total Amount of Money Received.	Expended in Relief, &c., of the Poor.	Expended in Law Charges.	Payments for or towards the County Rate.	Payments on Account of the Registration Act.		Payments under the Parochial Assessments' Act, (for Surveys, Valuations, &c.) and Loans repaid under the same.	Money Expended for all other Purposes.	Total Parochial Rates, &c., Expended.	Expended in Medical Relief. (Included in the Amount expended for the Relief of the Poor.)
	£.	£.	£.	£.	£.	£.	Fees to Clergymen and Registrars.	Outlay for Register Offices, and Forms, and other Incidental Expenses.	£.	£.	£.	£.
ENGLAND.												
Bedford	49,614	730	50,334	39,889	286	5,296	346	..	419	892	47,128	1,440
Berks.	85,245	1,830	87,075	70,125	823	11,987	460	224	1,022	2,385	87,026	3,324
Buckingham	88,600	1,172	89,772	72,367	891	8,305	404	19	798	3,609	86,393	1,714
Cambridge	97,456	2,692	100,148	75,745	2,036	10,361	375	16	670	3,433	92,636	2,801
Chester	91,924	6,339	98,263	75,895	1,103	11,641	1,315	55	152	7,397	97,558	2,052
Cornwall	96,679	4,365	101,044	77,633	1,649	13,442	994	31	562	5,703	100,014	2,006
Cumberland	46,179	1,965	48,144	37,006	568	6,879	473	30	304	2,074	47,334	831
Derby	72,619	4,026	76,645	53,635	696	14,621	804	38	529	4,031	73,754	1,219
Devon	222,825	3,548	226,373	194,361	2,596	16,357	1,415	126	526	9,717	225,098	5,654
Dorset	98,202	2,026	100,228	81,373	1,462	11,266	441	68	465	2,728	97,743	3,488
Durham	86,454	3,169	89,623	67,331	1,215	14,347	931	36	51	3,915	87,826	1,373
Essex.	199,559	4,919	204,478	165,340	1,960	18,449	955	93	4,035	7,581	198,413	8,530
Gloucester	169,981	5,331	175,312	125,168	1,670	30,263	1,211	175	2,139	11,582	172,208	3,801
Hereford	52,418	1,019	53,437	42,226	592	6,146	283	40	211	1,639	51,137	1,704
Huntingdon	71,825	1,177	73,002	56,126	437	12,286	473	11	754	3,643	73,730	2,970
Kent	32,352	809	33,161	25,123	126	5,165	180	30	76	893	31,593	1,012
Lancaster	247,809	8,836	256,645	193,526	2,198	29,964	1,489	208	3,952	29,060	260,397	6,511
Leicester	358,368	34,275	392,643	239,491	5,044	100,761	5,904	352	2,114	34,329	387,995	7,115
Lincoln	84,294	2,063	86,357	63,604	774	16,080	681	56	603	3,673	85,471	3,240
Middlesex	130,879	4,424	135,303	99,860	1,454	25,285	1,104	81	971	6,179	134,934	2,960
Monmouth	660,629	33,396	694,025	407,670	5,626	94,652	4,514	235	1,083	150,686	664,466	13,136
Monmouth	33,380	791	34,171	21,897	339	8,860	436	27	217	1,862	33,638	976
Norfolk	232,834	5,735	238,569	181,058	1,218	20,546	1,155	31	4,227	14,887	223,122	5,753
Northampton	101,518	2,722	104,240	83,171	900	10,051	1,404	12	..	..	..	..

Northumberland	71,009	2,262	79,271	63,416	1,119	8,093	733	170	91	2,743	78,367	1,221
Nottingham	77,472	3,222	80,694	53,407	1,025	20,329	781	2	396	4,011	79,951	2,251
Oxford	88,579	2,186	90,765	74,585	677	8,324	439	50	1,206	2,506	87,787	2,538
Rutland	8,217	165	8,382	7,246	6	876	59	12	53	212	8,464	317
Salop.	74,318	2,208	76,526	55,022	1,193	11,988	662	63	829	3,221	72,978	2,753
Somerset	190,276	4,119	194,395	156,059	1,617	23,788	1,269	132	917	4,720	188,502	5,938
Southampton	176,318	4,490	180,808	141,694	1,677	23,572	644	123	751	7,881	176,342	5,502
Stafford	120,151	4,542	124,693	92,835	1,873	15,028	1,673	71	1,944	10,593	124,017	2,934
Suffolk	178,171	5,336	183,507	141,536	1,156	21,776	882	106	2,037	7,163	174,656	5,167
Surrey	261,844	12,903	274,747	169,952	3,711	37,195	1,767	140	2,527	34,927	250,219	5,785
Sussex	167,706	5,517	173,223	144,128	1,873	10,561	885	148	614	8,932	167,141	5,727
Warwick	135,328	10,690	146,018	109,522	3,090	14,975	1,270	67	644	15,365	144,933	3,534
Westmoreland	20,276	860	21,136	16,532	201	3,094	164	..	..	786	20,777	554
Wilts.	159,345	2,226	161,571	133,468	770	14,808	738	100	2,110	4,872	156,866	4,399
Worcester	92,068	2,249	94,317	60,530	1,175	27,832	677	26	1,523	3,550	95,313	3,007
York, East Riding	80,326	2,849	83,175	67,093	1,261	8,511	680	71	159	3,187	80,962	1,450
„ North	67,098	2,815	69,913	59,352	1,136	4,538	595	59	392	2,137	68,209	1,451
„ West	299,670	18,463	318,133	217,217	5,146	54,654	4,064	207	5,336	21,636	308,260	4,415
Total of England	5,685,815	224,511	5,910,326	4,315,214	64,299	812,354	44,809	3,701	48,781	454,728	5,743,886	145,048
WALES.												
Anglesey	19,307	194	19,501	16,511	120	1,941	125	..	..	545	19,242	258
Brecknock	18,949	393	19,342	15,085	123	2,837	173	11	..	675	18,904	549
Cardigan	21,865	120	21,985	18,532	102	2,627	181	3	35	944	22,424	447
Carmarthen	40,459	352	40,811	32,160	370	5,123	316	18	190	1,238	39,415	852
Carnarvon	29,661	418	30,079	21,327	578	3,986	200	35	84	1,927	28,137	691
Denbigh	37,424	156	37,580	30,735	182	4,588	208	36	270	1,295	37,314	505
Flint	23,155	397	23,552	17,470	50	3,054	178	43	149	1,175	22,119	494
Glamorgan	40,176	556	40,732	32,596	412	5,496	522	4	..	1,490	40,520	862
Merioneth	16,947	115	17,062	14,362	239	1,588	109	14	162	372	16,846	464
Montgomery	38,958	223	39,181	28,937	99	6,517	171	5	284	1,176	37,189	750
Pembroke	29,008	393	29,401	24,183	216	3,189	235	29	8	976	28,836	666
Radnor	12,881	138	13,019	9,853	230	2,252	81	21	..	157	12,594	195
Total of Wales	328,790	3,455	332,245	261,751	2,721	43,198	2,499	219	1,182	11,970	323,540	6,733
Total of England and Wales	6,014,605	227,966	6,242,571	4,576,965	67,020	855,552	47,308	3,920	49,963	466,698	6,067,426	151,781

TABLE showing the AMOUNT of MONEY EXPENDED for the RELIEF and MAINTENANCE of the Poor ending 25th March, 1834, 1839, and 1840, respectively; specifying the Amount expended in those Years, with Reference to the Poor (exclusive of Payments made under the Registration and Parochial Assessments) compared with the former Year, and the Total Amount of the Three Heads of Expenditure.

COUNTIES.	Population in 1831.	Expended for the Relief and Maintenance of the Poor during the Years ending 25 March			Amount of Decrease in 1840, compared with 1834.	Amount of Decrease in 1840, compared with 1839.	Amount of Increase in 1840, compared with 1839.	Decrease, per cent., in 1840, compared with 1834.	Decrease, per cent., in 1840, compared with 1839.	Increase, per cent., in 1840, compared with 1839.
		1834	1839	1840						
ENGLAND.										
Bedford . . .	95,483	£. 77,819	£. 40,430	£. 39,889	£. 37,930	£. 541	£. . .	£. 49	£. 1	£. .
Berks . . .	145,389	100,183	66,606	70,125	30,058	..	3,519	30	..	..
Buckingham . .	146,529	124,200	67,350	72,367	51,833	..	5,017	42	..	..
Cambridge . . .	143,955	96,497	67,276	75,745	20,752	..	8,469	22	..	1
Chester . . .	334,391	92,640	69,987	75,895	16,745	..	5,908	18	..	..
Cornwall . . .	300,938	93,037	72,820	77,633	15,404	..	4,813	17	..	..
Cumberland . .	169,681	43,067	31,889	37,006	6,061	..	5,117	14	..	1
Derby . . .	237,170	72,721	49,348	53,635	19,086	..	4,287	26	..	..
Devon . . .	494,478	210,825	180,807	194,361	16,464	..	13,554	8	..	..
Dorset . . .	159,252	84,293	76,281	81,373	2,920	..	5,092	3	..	..
Durham . . .	253,910	79,399	67,490	67,331	12,068	159	..	15	..	..
Essex . . .	317,507	239,946	161,019	165,340	74,606	..	4,321	31	..	..
Gloucester . . .	387,019	161,449	118,610	125,163	36,281	..	6,558	22	..	..
Hereford . . .	111,211	56,683	40,389	42,226	14,457	..	1,837	26	..	..
Hertford . . .	143,341	85,799	53,199	56,126	29,673	..	2,927	35	..	..
Huntingdon . .	53,192	35,844	24,972	25,123	10,721	..	151	30	..	..
Kent . . .	479,155	343,878	200,043	193,526	150,352	6,517	..	44	3	..
Lancaster . . .	1,336,854	253,405	218,049	239,491	13,914	..	21,442	5	..	1
Leicester . . .	197,003	100,857	63,115	63,604	37,253	..	489	37	..	..
Lincoln . . .	317,465	161,074	102,678	99,360	61,214	2,818	..	38	3	..
Middlesex . . .	1,358,330	582,412	386,679	407,670	174,742	..	20,991	30	..	..
Monmouth . . .	98,130	27,626	20,874	21,897	5,729	..	1,023	21	..	..
Norfolk . . .	390,054	306,787	192,374	181,058	125,729	11,316	..	41	6	..
Northampton . .	179,336	140,179	83,183	83,171	57,008	12	..	41	..	..
Northumberland .	222,912	71,983	61,918	65,416	6,567	..	3,498	9	..	..
Nottingham . . .	225,327	66,030	53,273	53,407	12,623	..	134	19	..	..
Oxford . . .	152,156	120,616	70,847	74,535	46,031	..	3,738	38	..	..
Rutland . . .	19,385	9,008	7,122	7,246	1,762	..	124	20	..	..
Salop . . .	222,938	82,493	54,778	55,022	27,471	..	244	33	..	..
Somerset . . .	404,200	176,286	155,632	156,059	20,227	..	427	11	..	..
Southampton . .	314,280	203,466	137,920	141,694	61,772	..	3,774	30	..	..
Stafford . . .	410,512	120,512	82,971	92,835	27,677	..	9,864	23	..	1
Suffolk . . .	296,317	245,509	145,871	141,536	103,973	4,335	..	42	3	..
Surrey . . .	486,334	261,501	164,227	169,952	91,549	..	5,725	35	..	..
Sussex . . .	272,340	246,626	142,410	144,128	102,493	..	1,718	41	..	1
Warwick . . .	336,610	158,159	108,711	109,522	48,637	..	811	31	..	1
Westmoreland . .	55,041	22,283	14,732	16,532	5,751	..	1,800	26	..	1
Wills . . .	240,156	173,925	129,525	133,468	40,457	..	3,943	23	..	1
Worcester . . .	211,565	81,612	62,188	60,530	21,082	1,658	..	26	3	..
York, East Riding	204,253	91,111	67,539	67,093	24,018	446	..	26	1	..
„ North „	199,756	75,810	53,642	59,352	16,458	..	5,710	22	..	11
„ West „	976,350	251,821	203,912	217,217	34,604	..	13,305	14	..	7
Total of England	13,091,005	6,029,371	4,172,686	4,315,214	1,714,157	142,528†	28	..	..	3
WALES.										
Anglesey . . .	48,325	15,542	15,344	16,511	969*	..	1,167	6*	..	8
Brecknock . . .	47,673	18,974	14,090	15,085	3,889	..	995	20	..	7
Cardigan . . .	64,730	18,625	15,661	18,532	93	..	2,871	5	..	18
Carmarthen . . .	100,740	33,755	32,067	32,160	1,595	..	93	..	..	..
Carnarvon . . .	66,448	20,136	19,668	21,327	1,191*	..	1,659	6*	..	8
Denbigh . . .	83,629	33,136	30,874	30,735	2,401	139	..	7	..	..
Flint . . .	60,012	19,566	16,641	17,470	2,096	..	829	11	..	5
Glamorgan . . .	126,612	40,306	31,380	32,596	7,710	..	1,216	19	..	4
Merioneth . . .	35,315	14,977	13,197	14,362	615	..	1,255	4	..	10
Montgomery . .	66,482	34,201	28,241	28,937	5,264	..	696	15	..	3
Pembroke . . .	81,425	25,593	23,119	24,183	1,410	..	1,064	6	..	5
Radnor . . .	24,651	13,072	8,836	9,853	3,219	..	1,017	25	..	12
Total of Wales	806,182	287,883	249,028	261,751	26,132	12,723†	9	..	..	5
Total of England and Wales	13,897,187	6,317,254	4,421,714	4,576,965	1,740,289	155,251†	28	..	..	3

* Increase upon the Year.

† Increase, after deducting Decrease.

POOR, and in LAW CHARGES, &c., in each County in ENGLAND and WALES, during the Years Rate per Cent. of Decrease or Increase in the Year 1840, as compared with the Years 1834 ence to the Population in 1831; also the Amount Expended for Purposes other than the Relief (Acts), in the Years ending 25th March, 1835, and 1840; stating the Decrease in the latter as in the Years 1834 and 1840, showing the Total Decrease in the Year 1840.

Expenditure per Head with reference to the Population in 1831, for the Years ending 25 March						Decrease, per Head, in 1840, compared with 1834.	Expended in Law Charges, &c., during the Years ending 25 March		Amount of Decrease in 1840, compared with 1834.	Decrease, per cent., in 1840.	Expended for Purposes other than the Relief of the Poor, in the Years ending 25 March		Amount of Decrease in 1840, compared with 1835.	Decrease, per Cent., in 1840.	Total Expenditure for the Relief of the Poor, Law Charges, and other Purposes, (exclusive of Payments under the Registration and Parochial Assessments' Acts), Years ending 25 March		Total Decrease in Relief to the Poor, Law Charges, and other Purposes, during the years ending 25 March, 1840.	Decrease, per Cent., on the Three preceding Heads.
1834	1839	1840	1834	1840	1834		1840	1835			1840	1834			1840			
s. d.	s. d.	s. d.	s. d.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	
16 4 8	6 8 4	8 0	1 866	286	1 580	85	5 864	892	4 972	85	85 549	41 067	44 482	52				
3 9 9	2 9 8	4 1	3 458	823	2 635	76	11 597	2 385	9 212	79	115 238	73 333	41 905	37				
16 11 9	2 9 11	7 0	3 140	891	2 249	72	12 543	3 609	8 934	71	139 883	76 867	63 016	45				
13 5 9	4 10 6	2 11	3 427	2 036	1 391	41	10 561	3 433	7 128	67	110 485	81 214	29 271	27				
5 6 4	2 4 6	1 0	8 570	1 103	7 467	87	17 229	7 397	9 832	57	118 439	84 395	34 044	29				
6 2 4	10 5 2	1 0	4 182	1 649	2 533	61	11 914	5 703	6 211	52	109 133	84 985	24 148	22				
5 1 3	9 4 4	0 9	2 316	568	1 748	75	5 130	2 074	3 056	59	50 513	39 648	10 865	21				
6 2 4	2 4 6	1 8	4 163	696	3 467	83	13 818	4 031	9 787	71	90 702	58 362	32 340	36				
8 6 7	4 7 10	0 8	7 507	2 596	4 911	65	18 052	9 717	8 335	46	236 384	206 674	29 710	13				
10 7 9	7 10 3	0 4	2 635	1 402	1 233	47	6 999	2 728	4 271	61	93 927	85 593	8 424	9				
6 3 5	4 5 4	0 11	5 245	1 215	4 030	77	9 167	3 915	5 252	57	93 811	72 461	21 350	23				
15 1 10	2 10 5	4 8	6 898	1 960	4 938	72	23 716	7 581	16 135	68	270 560	174 881	95 679	35				
8 4 6	2 6 6	1 10	7 064	1 670	5 394	76	21 634	11 582	10 052	46	190 147	138 420	51 727	27				
10 2 7	3 7 7	2 7	2 245	592	1 653	74	5 481	1 639	3 842	70	64 409	44 457	19 952	31				
12 0 7	5 7 10	4 2	2 057	437	1 620	79	12 187	3 643	8 544	70	100 043	60 206	39 837	40				
13 6 9	5 9 5	4 1	1 146	126	1 020	89	3 968	893	3 075	77	40 958	26 142	14 816	36				
14 3 8	4 8 1	6 2	15 340	2 198	13 142	86	47 743	29 060	18 683	39	406 961	224 784	182 177	45				
3 9 3	3 3 7	0 2	15 776	5 044	10 732	68	64 888	34 329	30 559	47	334 069	278 864	55 205	16				
10 3 6	5 6 5	3 10	5 472	774	4 698	86	12 091	3 673	8 418	70	118 420	68 051	50 369	43				
10 2 6	6 6 3	3 11	8 674	1 454	7 220	83	25 856	6 179	19 677	76	195 604	107 493	88 111	45				
8 7 5	8 6 0	2 7	20 427	5 626	14 801	72	187 045	150 686	36 359	19	789 884	563 982	225 902	29				
5 8 4	3 4 6	1 2	2 557	339	2 218	87	2 856	1 862	994	35	33 039	24 098	8 941	27				
15 9 9	10 9 3	6 6	9 535	1 218	8 317	87	29 322	14 887	14 435	49	345 644	197 163	148 481	43				
15 8 9	3 9 3	6 5	3 311	890	2 421	73	13 123	4 388	8 735	67	156 613	88 449	68 164	44				
6 6 5	6 5 10	0 8	4 651	1 119	3 532	76	6 776	2 743	4 033	60	83 410	69 278	14 132	17				
5 10 4	9 4 9	1 1	3 980	1 025	2 955	74	13 824	4 011	9 813	71	83 834	58 443	25 391	30				
15 10 9	4 9 10	6 0	4 441	677	3 764	85	11 695	2 506	9 189	79	136 752	77 768	58 984	43				
9 4 7	4 7 6	1 10	237	6	231	97	1 959	212	1 747	89	11 204	7 464	3 740	33				
7 5 4	11 4 11	2 6	4 082	1 193	2 889	71	7 267	3 221	4 046	56	93 842	59 436	34 406	37				
8 9 7	8 7 9	1 0	6 710	1 617	5 093	76	21 080	4 720	16 360	78	204 076	162 396	41 680	20				
12 11 8	9 9 0	3 11	6 546	1 677	4 869	74	22 251	7 881	14 370	65	232 263	151 252	81 011	35				
5 10 4	1 4 6	1 4	6 894	1 873	5 021	73	20 829	10 593	10 236	49	148 235	105 301	42 934	29				
16 7 9	10 9 7	7 0	7 746	1 156	6 590	85	19 775	7 163	12 612	64	273 030	149 855	123 175	45				
10 9 6	9 7 0	3 9	8 862	3 711	5 151	58	71 021	34 927	36 094	51	341 384	208 590	132 794	39				
18 1 10	5 10 7	7 6	7 878	1 873	6 006	76	30 937	8 932	22 005	71	295 436	154 935	130 503	46				
9 5 6	6 6 6	2 11	5 935	3 090	2 845	48	22 092	15 365	6 727	30	186 186	127 977	58 209	31				
8 1 5	4 6 0	2 1	510	201	309	61	2 037	786	1 251	61	24 830	17 519	7 311	29				
14 6 10	9 11 1	3 5	3 587	770	2 817	79	15 888	4 872	11 016	70	193 400	139 110	54 290	28				
7 9 5	11 5 9	2 0	3 781	1 175	2 606	69	10 589	3 550	7 039	66	95 982	65 255	30 727	32				
8 11 6	7 6 7	2 4	4 049	1 261	2 788	69	10 081	3 187	6 894	63	105 241	71 541	33 700	32				
7 11 5	7 6 3	1 8	3 015	1 136	1 879	62	7 888	2 137	5 751	73	86 713	62 625	24 088	28				
5 2 4	2 4 5	0 9	13 436	5 146	8 290	62	39 675	21 636	18 039	45	304 932	243 999	60 933	20				
9 3 6	4 6 7	2 8	243 346	64 299	179 047	74	908 448	454 728	453 720	50	7 181 165	4 834 241	2 346 924	33				
6 5 6	4 6 10	*0 5	1 441	120	1 321	91	2 003	545	1 458	73	18 986	17 176	1 810	10				
7 11 5	11 6 4	1 7	737	123	614	83	1 639	675	964	59	21 350	15 883	5 467	26				
5 9 4	10 5 9	..	688	102	586	85	1 905	944	961	50	21 218	19 578	1 640	8				
6 8 6	4 6 5	0 3	1 850	370	1 480	80	2 594	1 238	1 356	52	38 199	33 768	4 431	12				
6 1 5	11 6 5	*0 4	1 367	578	789	58	2 149	1 927	222	10	23 652	23 832	180*	1*				
7 11 7	5 7 4	0 7	1 440	182	1 258	87	3 981	1 295	2 686	67	38 557	32 212	6 345	16				
6 6 5	7 5 10	0 8	1 853	50	1 803	97	2 442	1 175	1 267	52	23 861	18 695	5 166	22				
6 4 4	11 5 2	1 2	1 939	412	1 527	79	4 228	1 490	2 738	65	46 473	34 498	11 975	26				
8 6 7	5 8 2	0 4	708	230	469	66	890	372	518	58	16 575	14 973	1 602	10				
10 3 8	6 8 8	1 7	1 315	99	1 216	92	2 162	1 176	986	46	37 678	30 212	7 466	20				
6 3 5	8 5 11	0 4	1 444	216	1 228	85	2 327	976	1 351	58	29 364	25 375	3 989	14				
10 7 7	2 8 0	2 7	476	230	246	52	593	157	436	74	14 141	10 240	3 901	28				
7 2 6	2 6 6	0 8	15 258	2 721	12 537	82	26 913	11 970	14 943	55	330 054	276 442	53 612	16				
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